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From the Great State to the Great Beyond:
A Case Study of How the Study Abroad Experience Prepares Accounting Students to Work in a
Global Economy

A DISSERTATION SUBMITTED TO THE FACULTY OF THE SCHOOL OF EDUCATION
OF THE UNIVERSITY OF ST. THOMAS
ST. PAUL, MINNESOTA

By
Aimee Pernsteiner

IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE DEGREE OF DOCTOR
OF EDUCATION

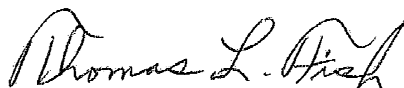
2013

UNIVERSITY OF ST. THOMAS, MINNESOTA

From the Great State to the Great Beyond:
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Global Economy

We certify that we have read this dissertation and approved it as adequate in scope and quality.
We have found that it is complete and satisfactory in all respects, and that any and all revisions
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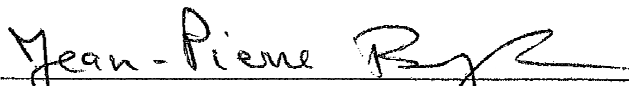
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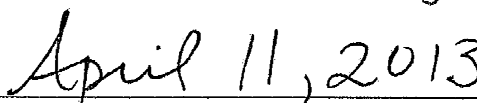
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Final Approval Date

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I would not have been able to complete this work without the help of all of the research participants who graciously agreed to talk with me about their experiences. Their candidness allowed me to explore the topic from many perspectives. Their words provided the foundation for this paper.

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Lastly, thank you to my husband, Michael, and my children, Alyson and Adam, for their support. I know I was the only mom sitting in the bleachers during dance competitions and basketball games reading the works of Erving Goffman and Herbert Blumer.

ABSTRACT

The purpose of this study was to understand the study abroad experience, as it relates to employment, from multiple perspectives in order to gain insight into how the study abroad experience prepares accounting students to work in a global economy. Studying abroad has been recognized at the national level as an important component to internationalize the curricula for institutions of higher education. The study explored the interactions that accounting students have with employers and university personnel about their study abroad experience. Dramaturgy, symbolic interactionism, transformative learning, and transformative leadership provided the framework for the study.

A qualitative case study methodology with a phenomenological approach, incorporating interviews about differences in perceptions of the study abroad experience, resulted in findings about how the study abroad experience influenced the careers of accounting students at a Midwestern University. Thirty-four interviews across accounting students, accounting graduates, accounting faculty advisors, and other university personnel provided the foundation for the analysis and the variety of perspectives validated the findings.

Having study abroad experience does not automatically lead to obtaining an accounting position, but it can help students gain some of the skills they need in their careers. However, accounting employers do not currently consider the study abroad experience as a sign of a good employee. Nevertheless, students can draw from their study abroad experience when demonstrating their skills to employers in an interview, and employers are impressed when students can describe what they learned from their experience. Accounting students could gain additional benefits from studying abroad if they think about the impact on their careers before they go abroad.

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CHAPTER ONE INTRODUCTION

Reflexive Statement

I am a full-time faculty member at a four-year public university in the Midwestern United States. I teach accounting courses and advise over 50 students majoring in accounting. This is my fourth year teaching and my third year advising students. Prior to teaching, I worked full-time in public accounting, and later for a large manufacturer. My last position before taking a full-time teaching position was International Finance Manager. In this position, I traveled to several different countries where I developed and implemented the accounting systems for each of the foreign entities formed to expand my employer's business operations outside of the United States. I also supervised the ongoing accounting practices for these operations. I had only a limited knowledge of international accounting issues prior to accepting this promotion; I learned on the job as each new issue arose.

One of my responsibilities as an advisor is to guide students in their choices of courses to take, student organizations to join, as well as in making other decisions related to their educational career. During a recent semester, several students have asked me questions about course considerations while studying abroad, but none of them asked me how the experience would help them in their career. It is also not something that I usually bring up as a possible choice to make during their advising session, even though I usually make sure they are thinking about an internship opportunity. The university promotes a study abroad experience as a high impact practice, similar to how it promotes an internship opportunity. Specifically, the international education office promotes studying abroad to accounting and finance majors for the following reasons:

Gain international perspectives on the fields of accounting and finance, explore different financial markets, build your resume by demonstrating your flexibility, independence, and willingness to take on new challenges, acquire skills in preparation for the increasingly diverse and international workplace, and gain awareness of the difference in culture & business culture. (www.GreatStateUniversity.edu)

So, why is an internship something that I automatically link to influencing a student's career, but do not consider a study abroad experience as doing the same? I do not consider it, even though I have international business experience and know firsthand how much I learned from my time spent outside the country. Once students started asking me about a study abroad experience, I began to think about how a study abroad experience prepared students for working in today's global economy. I reviewed the literature on the topic of study abroad experiences and found a wide variety of different types of studies completed. Many assumed benefits of a study abroad experience, but few considered employment outcomes related to a study abroad experience. Those that did provided conflicting results in terms of the effect of a study abroad experience on employment outcomes.

This study sought to explore the interactions that accounting students had, both before and after their study abroad experience, with employers, accounting faculty, and other university personnel. I believed exploring these interactions further would help explain why many consider studying abroad a valuable experience for students in higher education, yet research does not show that employers consider it a significant factor in hiring decisions. Despite the fact that students seek an education in order to obtain employment upon graduation, one of the experiences that students are encouraged to participate in during their educational career does seem to have a direct impact on their ultimate goal. There is little research as to why this

disconnect exists, especially when companies are increasing their business in other countries. In addition, prior research has included several disciplines, when the explanation most likely depends upon the line of work the student will enter. The purpose of this study was to understand the study abroad experience, as it relates to employment, from multiple perspectives, in order to gain insight into how the study abroad experience prepares accounting students to work in a global economy. I explored the interactions that an accounting student has with various university staff before and after their study abroad experience related to employment, as well as with employers during a job interview. The knowledge gained from this study will help those individuals who advise accounting students about their educational career to provide better guidance as it relates to a student's choice about studying abroad.

The following section provides an overview of the historical context for this study, the statement of the problem, the purpose of the study, and research questions I explored. In addition, I include my research approach, my perspective, and my assumptions about the research, as well as a discussion of the rationale and the significance of the study. The section concludes with the definition of key terms and an overview of the dissertation.

Historical Context

The modern university, with its structure of faculties, departments, and disciplines was born in the late eighteenth century (Wallerstein, 2004). Within the United States, universities have been offering study abroad opportunities to their students since the late 1800s. Although the University of Delaware claims on its website to have, "...invented study abroad, with the first group traveling to Paris in 1923," Hoffa (as cited in Bolen, 2001) stated the first program was a summer tour sponsored by Indiana University in 1882. Some of the disagreement about the first program may be because study abroad encompasses a wide-range of students and

durations. High school students as well as undergraduate and graduate students in higher education study abroad. In addition, students from all over the world study abroad, with the largest groups coming from East Asia and the Pacific (Bhandari & Blumenthal, 2009). Furthermore, the duration and content of study abroad programs vary from one-week tours for a particular course to spending four or more years attaining an entire degree outside one's home country. Therefore, the broadest definition of study abroad is any program in which students seek an educational opportunity outside their home country.

Affluent students dominated the first study abroad programs within the United States, but in 1992, federal financial aid became available for study abroad students, which helped diversify the student-base studying abroad (Bolen, 2001). In the last 10 years, study abroad has grown in the United States from 154,168 students in the 2000-2001 academic year, to 270,604 in 2009-2010 (Institute of International Education [IIE], 2011). Approximately 74% of these students chose to study in either a summer term or during one semester of their undergraduate degree program (IIE, 2011). Most students who chose to study abroad were in the social sciences (22.3%), or business or management (20.8%) fields of study (IIE, 2005).

Although the number of students studying abroad has grown over the last 10 years, this number still represents a very small percentage of the total students in higher education in the United States. In 2010, there were 18.1 million students enrolled in degree-granting postsecondary institutions in the United States (National Center for Education Statistics, 2012), while as cited above, there were only 270,604 students studying abroad in 2009-2010. Congress passed Public Law 108-199 in 2004 to examine the possibility of increasing the number of Americans studying abroad and established The Commission on the Abraham Lincoln Study Abroad Fellowship Program. This Commission consisted of "leaders in university exchange

programs, leaders in foreign policy, and leaders in business with experience in international trade” (Commission on the Abraham Lincoln Study Abroad Fellowship Program, 2005, p. 3). It called for “making study abroad the norm and not the exception” (Commission on the Abraham Lincoln Study Abroad Fellowship Program, 2005, p. 3). The importance of study abroad was of national interest due to the increased international activity of American businesses and the need for the citizens of the United States to be knowledgeable about countries outside the our borders (Commission on the Abraham Lincoln Study Abroad Fellowship Program, 2005). Study abroad should be the norm in higher education because “what nations don’t know can hurt them” (Commission on the Abraham Lincoln Study Abroad Fellowship Program, 2005, p. 3). For example, not understanding the “history and culture of the former Ottoman Empire has complicated our efforts in the Middle East for decades” (p. 3) and lack of knowledge about other economies has hurt the ability of United States to compete globally. Corporate leaders ranked international education a high priority for American higher education, as one out of every six jobs are tied to international trade (Commission on the Abraham Lincoln Study Abroad Fellowship Program, 2005). Allan E. Goodman, President and CEO of the Institute of International Education, stated:

Studying abroad enables American students to obtain first-hand experience in other countries and cultures, to prepare them as 21st century professionals and leaders in all fields. The international skills they gain are crucial to their ability to succeed in global careers and work together across borders to address important world issues. It is important that we as educators work to try to ensure that all students have the opportunity to study abroad. (Institute of International Education, 2005, p. 2)

Kobrin (1984) stated that although businesses in the United States have been involved in international business activity for a long time, the *internationalization* of American businesses began in the 1950s. Kobrin used the increase in the establishment of foreign subsidiaries to determine the internationalization timeframe. This coincides with Wallerstein (2004), who stated that the world changed significantly beginning in 1945 when “the United States became the unquestioned hegemonic power of the world-system” (p. 9) and this in turn caused an expansion of the world university system into “area studies.”

Wallerstein (2004) defined a *world-economy* as “a large geographic zone within which there is a division of labor and hence significant internal exchange of basic or essential goods as well as flows of capital and labor” (p. 23). Wallerstein believed that a *capitalist system* is one in which “people and firms are accumulating capital in order to accumulate still more capital” and “a world economy and a capitalist system go together” (p.24). Furthermore, what holds them together is the division of labor because they do not have a common political structure or culture (Wallerstein, 2004). Capitalists need a large market with a variety of countries in order to not only gain advantages from working with these additional countries, but also to ensure they bypass any countries that do not favor their interests (Wallerstein, 2004). The term *globalization* originated in the 1980s to indicate the free movement of goods across all borders (Wallerstein, 2004).

The number of foreign subsidiaries of U.S. companies “more than doubled from 1950 to 1960 (2,196 to 5,142), and then doubled again from 1961 to 1975 (5,142 to 10,849)” (Kobrin, 1984, p.7). However, internationalization does not just mean an increase in foreign business activity; it means utilizing a global strategy and organizational structure. For example, a business firm becomes internationalized when it considers itself a multinational company rather

than a United States-based company, and its business managers are responsible for worldwide operations (Kobrin, 1984).

Despite the rapid expansion of American business operations outside the U.S. since 1950, American businesses discounted the need to understand cross-cultural and cross-national differences (Albers-Miller, Prenshaw, & Straughan, 1999). Therefore, American business schools did not allocate resources to international education and fell behind other countries (Albers-Miller et al., 1999). It was not until the 1980s that use of the term internationalization became popular in higher education, replacing other terms such as “*international education* and *international cooperation*” (Knight, 2009). The change in terms shows the importance of international influence on higher education. The Association to Advance Collegiate Schools of Business (AACSB International) now requires business schools to have a global perspective (Albers-Miller et al., 1999). Fischer (2009) advised anyone doubting the globalization of education need only attend the Association of International Educators’ annual conference where one can find hundreds of products or services related to educating students internationally.

Universities have internationalized their curriculum by offering internships overseas, providing exchange programs for students, and developing joint ventures with universities in other countries (Albers-Miller et al., 1999). While study abroad programs are just one form of the internationalization of education, it is the most “visible and established sector in international education” (Fischer, 2009, p.A1). Entrepreneurs have even created many new businesses because of study abroad programs. For example, businesses renting apartments to students studying abroad, or businesses offering their own study abroad programs (Fischer, 2009). Study abroad programs also stand out from other learning opportunities for students because of the type of experience they provide. Much of the literature (Albers-Miller et al., 1999; Black & Duhon,

2006; Brannstrom et al., 2011; Braskamp & Engberg, 2011; Dolby, 2007; Doyle et al., 2010; Drexler & Campbell, 2011; Houser, Brannstrom, Quiring, & Lemmons, 2011; Kelly, 2010; McMillan, 2012; Oppen, 1991; Peppas, 2005; Rowan-Kenyon & Niehaus, 2011; Tajes & Ortiz, 2010; Tarrant, 2010; Tobenkin, 2008; Wright & Larson, 2012) on study abroad programs discussed benefits of study abroad, such as immersion in another culture, increased language proficiency, transformative learning, and a positive career impact. The exception is in the area of employment outcomes, where there is some contradiction to the assumption of a study abroad experience having a positive career impact.

Statement of the Problem

Research has provided conflicting results as to whether study abroad programs help students obtain jobs. Some researchers stated employers value study abroad (Trooboff, Vandenberg, & Rayman, 2008) while others found it does not make a difference in a hiring decision (Gardner, Steglitz, & Gross, 2009; Oppen, 1991; Van Hoof, 1999). The ultimate goal of most college graduates is to obtain employment after graduation, thus it would seem that all programs that students are encouraged to participate in during their educational career should help them achieve this goal. However, although students are encouraged to participate in study abroad programs, and studies (McMillan, 2012; Peppas, 2005) indicated students felt it helped them attain skills necessary for employment, other studies, as noted above, of employers indicated they did not consider a study abroad experience influential in making hiring decisions.

Gardner, Steglitz, and Gross (2009) posited the discrepancy is due to the fact that most of the employers had not studied abroad themselves, so they could not relate to the experience in the same way they could an internship or other extracurricular activity. In addition, students had not reflected on their study abroad experience and reframed it in a way that employers would

understand (Gardner et al., 2009). Furthermore, Gardner et al. believed that organizations which said they valued study abroad (approximately 20-25 percent of respondents) were large multinational firms, and even these employers did not understand much about studying abroad. Therefore, there seems to be more to understand about how employers, both multinational and domestic, consider the study abroad experience and what students believe they gain from the experience. In addition, an interview is not a one-sided conversation. Even when a candidate feels they have described their skills well, they may not be hired. Gardner et al. also looked at employers in general, not employers hiring in a particular discipline and it is likely that employer requirements vary across disciplines. Therefore, there is more to explaining why benefits of study abroad seem to be widely promoted, yet are not a significant factor considered by employers.

Statement of Purpose and Research Questions

The purpose of this study was to understand the study abroad experience, as it relates to employment, from multiple perspectives in order to gain insight into how the study abroad experience prepares accounting students to work in a global economy. I explored interactions that accounting students have with various university staff before and after their study abroad experience, as well as with employers during a job interview, in order to determine the perceptions of the study abroad experience. Specifically, I explored the interactions between students and career counselors, study abroad coordinators, academic advisors, and employers from multiple perspectives related to employment. I anticipated that by better understanding the interactions students have concerning their study abroad experience, it would help those who advise students in making recommendations to students about studying abroad. In addition, it would help academic advisors and career counselors prepare students for interviews with

potential employers and how students can best explain the skills they gained from studying abroad. To help gain an understanding of the problem, I addressed the following research questions:

1. What skills do accounting students perceive they gained from their study abroad experience that employers are looking for candidates to possess?
2. How do accounting students present their study abroad experience in employment interviews?
3. What are employers' perceptions of how the study abroad experience prepares accounting students to work?
4. How do those that advise accounting students about completing their education portray the way in which a study abroad experience will influence their careers?

Research Approach

I used a qualitative case study approach to explore the phenomenon of the study abroad experience and employment opportunities for accounting students from various perspectives. A qualitative study allowed me to ask open-ended questions and to explore the issues more deeply than fixed questions. In addition, a case study approach allowed me to consider the phenomenon within one study abroad program, thus limiting the number of other variables that could come into play if I considered students at other institutions or variations in how study abroad program processes work. Finally, using a phenomenological approach allowed me to focus on finding the meaning of the phenomenon as a whole by examining the study abroad experience from various perspectives. I selected a sample of current accounting students, as well as accounting graduates, from a large Midwestern university (Great State University) who completed a short or long-term study abroad experience. In addition, I selected a sample of employers who hire accounting

students from this university, career counselors who work with accounting students, academic advisors of accounting students, and coordinators in the International Education Office at the university. I interviewed the selected sample to gain an understanding of the interactions that take place between students and each of the other parties related to study abroad and employment. I recorded each of the interviews and transcribed them.

Interviewing people with different perspectives allowed me to triangulate the data. I compared participant responses across the different categories of individuals interviewed. Furthermore, I asked participants follow-up questions on differing viewpoints across the different categories of individuals interviewed. In addition, I reviewed information distributed by the International Education office. Based on the transcribed interviews, I developed coding categories to analyze the data.

Assumptions

Based on my experience and background as a faculty member and academic advisor, I made two primary assumptions in regards to this study. First, there is a presumption that a study abroad experience provides a benefit to the student. There are many benefits cited in the literature about a study abroad experience, such as it will help them with their career, they learn more by experiencing different cultures first hand, and they experience personal growth. In addition, the campus community where I work promotes it as a “high impact practice” that students should complete if possible. In fact, some students choose to attend my university because of the study abroad programs it offers.

Second, many students do not fully realize the extent of what they could gain, or have gained from their study abroad experience. I base this assumption on my experience talking with students, both before and after their trip. Students before the study abroad experience are

concerned about transfer of courses, how the interruption will affect their graduation date, and other things related to the impact on their degree. Students I have talked with when they returned from their trip described traveling and the social activities that they engaged in rather than what they learned from the experience. The first things they consider are the fun they will have by studying abroad, rather than how it will broaden their experience and make them better global citizens, or that it may have an effect on obtaining a job. Thus, employers do not realize the benefits of the experience in terms of how it has helped the student gain skills that will help them be better employees.

The Researcher

I work as a faculty member in the Accounting and Finance department at Great State University where the study was conducted. I also am an academic advisor for over 50 students who have chosen Accounting as their major. I have had a handful of these advisees who have chosen to study abroad. I also have worked in the accounting profession and have some knowledge of what employers who conduct business internationally look for in candidates they hire.

While this background and experience helped me gain further insight in the study, it also may have biased my judgment regarding the interpretation of my findings. Therefore, throughout the course of the study, I reflected on my results and looked for biases. In addition, I consulted with colleagues both within and outside of my department to help uncover any additional biases that I did not detect at first. Finally, the triangulation of data I performed across all data sources helped ensure I mitigated any remaining bias.

Rationale and Significance

Many business schools have realized that in order to train future managers and business leaders, they need to provide opportunities for their students to engage in international activities so they may better understand the world (Nelson, 2011). Furthermore, business leaders are looking for qualified employees who can operate in a global environment. For example, The Commission on the Abraham Lincoln Study Abroad Fellowship Program, a committee created by Congress in 2005, stated “increasingly business leaders recognize that they must be able to draw on people with global skills if their corporations are to succeed” (p. 5). Thus, both business schools and employers have considered the importance of international education. In a survey of business schools, the AACSB International identified 10 internationalization opportunities (Nelson, 2011). Of those, study abroad programs were the most popular choice (Nelson, 2011). However, a limited number of college students choose to study abroad.

If employers value skills that students can improve while studying abroad, more students should be encouraged to participate in study abroad programs. However, research related to employment outcomes has yielded inconsistent results. Understanding how universities, students, and employers interact and place meaning on study abroad programs is necessary to provide insight into the difference between the international skills desired by employers and the lack of participation by students in study abroad programs. Previous research relating to employment outcomes from participation in study abroad programs has mostly been quantitative and has not explored the process of how students obtain employment. It has ignored the interaction between parties involved prior to a job offer.

Funding programs, such as the Fulbright Program and the National Security Education Act, are ways to promote the expansion of study abroad (Commission on the Abraham Lincoln

Study Abroad Program, 2005). However, university personnel and prospective employers directly interact with students and are therefore in a much better position to influence students' actions. Providing an understanding of the employment process related to study abroad may allow university personnel to be better student advisors, improve the employment decisions made by employers, and help students attain employment upon graduation. Specifically, this study can inform Accounting faculty on how they can take a leadership role in creating an awareness for accounting employers and students about the value of the study abroad experience and the connection to employment. The following terms are presented for clarification in the dissertation.

Definitions of Key Terminology

Big Four	Refers to the top four CPA firms in the United States.
Globalization	Globalization is the reconfiguration of the world-economy for the free movement of goods across all “frontiers” (Wallerstein, 2004).
Internationalization	Internationalization means to place under international control (Merriam-Webster Dictionary).
Public Accounting	The sector of the accounting profession where work is performed by certified public accountants (CPA's).
Study Abroad	Study abroad is participating in an educational experience outside the United States (www.NAFSA.org).
Student	This term refers to one who attends classes at a college or university.

World-economy The world-economy is a large geographic zone within which there is a division of labor and therefore significant internal exchange of basic or essential goods as well as flows of capital and labor.

Overview of the Dissertation

In this chapter, I positioned the research question within the context of internationalizing higher education. The AACSB International has tasked business schools with developing international curricula to meet the needs of businesses that require employees to work for their organizations within the world economy. The study abroad experience is one of the ways colleges and universities provide international experiences to students. The purpose of this study was to understand the study abroad experience, as it relates to employment, from multiple perspectives in order to gain insight into how the study abroad experience prepares accounting students to work in a global economy. By better understanding the importance of study abroad in employment decisions, faculty and others can provide better advice to students in the choices they make during their educational careers.

In Chapter two, I review literature related to the study abroad experience. I summarize previous literature that studied the benefits of study abroad, such as exposure to culture and language, enhancement of career opportunities, impact on learning, and personal development. In addition, I include literature that discusses employment outcomes related to the study abroad experience, which was the primary focus of this study. I discuss prior research that studied barriers to students participating in study abroad programs. Finally, I review the analytical lenses that provided the framework for the study and basis for the analysis of findings.

Chapter three summarizes the methodology for the study, including a description of the case study method and phenomenological approach. I also discuss the site of the case study, how

I collected the data, and ethical considerations. In Chapters four and five, I report the findings and analysis of the data. I found many of the skills students said they developed from their study abroad experience were also things that employers expected candidates they hire to demonstrate. However, most employers did not recognize the study abroad experience as a sign that students possess these skills. Lastly, in Chapter six, I summarize the research and discuss conclusions, study limitations, and implications for future research and practice.

CHAPTER TWO LITERATURE REVIEW

The purpose of this study was to understand the study abroad experience, as it relates to employment, from multiple perspectives, in order to gain insight into how the study abroad experience prepares accounting students to work in a global economy. I conducted a review of the literature in order to understand the existing research in this area. Study abroad is a very general area and the literature covered a wide-range of topics. Within the range of topics, the literature included many different types of students (high school, graduate, undergraduate), durations of programs, and different countries and cultures. Since educational institutions offer most study abroad programs, I found most of the literature by searching education literature databases. In addition, considering that international activity is a large part of American businesses and businesses are the ones hiring university graduates, I also searched business literature databases. In my initial search, I searched both education and business databases for any literature related to study abroad and higher education. From there, I searched for specific study abroad outcomes, such as academic achievement, cultural differences, learning, and employment to ensure I looked at the most relevant literature.

In my summary of the literature, I included a description of the different study abroad program durations found in the literature as well as the specific research on study abroad related to duration since there are many types. I limited the type of student to those in higher education (undergraduate or graduate). Otherwise, I included a summary of all literature I found related to outcomes from study abroad. I considered the following to be outcomes of study abroad programs: learning, benefits, and employment. I primarily included literature related to American students studying abroad; however, I also found some studies from other Western countries relevant because they included the topic of employment. In addition to outcomes, I

included factors prohibiting participation in study abroad programs, as well as research related to preparation for study abroad programs since these were some of the assumptions within the other literature.

In addition to a review of the literature related to study abroad, this chapter concludes with a review of theoretical work of Erving Goffman, Herbert Blumer, and Jack Mezirow. Lastly, I include a review of transformative leadership theory. This theoretical work served as the analytical lens for analysis of my findings. The work of Goffman and Blumer also guided my interview questions.

Related Literature

In my summary of the literature, I did not limit the duration (type) of the program to a particular length. Thus, I begin with a description of the different program durations found in the literature as well as the specific research on study abroad related to duration. The majority of the literature related to outcomes from study abroad programs, which I summarized into learning, benefits, and employment. In addition to outcomes, I included factors prohibiting participation in study abroad programs, as well as research related to preparation for study abroad programs.

Duration of Study Abroad Programs

According to the Institute of International Education's (IIE, 2011) Open Doors Research Report, the duration of study abroad programs include summer, one semester, eight weeks or less, January term, academic year, one quarter, two quarters, and calendar year. The most popular choices for American students during the 2009-2010 academic year were summer, with 37.8% of students choosing this option, and one-semester programs at 35.8% (IIE, 2011). Although American students tended to choose either semester or summer long programs, Dwyer (2004) found studying abroad for a full year has a "more significant and enduring impact on

students” (p.161). This impact was in the areas of “continued language use, academic attainment measures, intercultural and personal development, and career choices” (Dwyer, 2004, p.161).

However, Dwyer’s (2004) research also identified that with respect to some factors considered, students studying in summer programs were just as or more likely to attain sustainable benefits than students in a semester-long program.

Rather than studying abroad for a short time, some students complete their entire higher education at a foreign university, or enter a program in which they earn a degree from both their home institution and a foreign institution. Many universities refer to the latter programs as dual degree programs (Asgary & Robbert, 2010; Labi, 2011; Obst, Kuder, & Banks, 2011; Tobenkin, 2008). Institutions from 28 different countries cited their motivation to offer these programs. Motivations included “broadening educational offerings, strengthening research collaboration, advancing internationalization, and raising international visibility/prestige” (Obst et al., 2011, p. 27). Tobenkin (2008) stated dual degree programs “offer a particularly intensive form of international exposure at a time when many in both research and in the working world will be collaborating with colleagues abroad” (p. 39). Similarly, Asgary and Robbert (2010) argued dual degree programs offer more depth and breadth, especially because of the additional time spent abroad.

Study Abroad Outcomes

A primary outcome of study abroad programs cited throughout the literature was that students benefited from the experience. Specific benefits of study abroad programs related to career opportunities, learning, and personal development. In addition to benefits, some researchers specifically considered employment outcomes, which was the most relevant to my

research topic. The following section summarizes the research related to all study abroad outcomes.

Benefits of study abroad programs. Although much of the literature assumed there were benefits of study abroad programs, some studies specifically identified positive outcomes for students from their research of such programs. All of these outcomes were based on the perception of the student; some related to the effect on the student interacting in the world (Dolby, 2007; Doyle et al., 2010), while others were on a personal level.

Dolby (2007) interviewed American undergraduates at three large Midwestern research universities about their study abroad experience and analyzed how students construct meaning from their study abroad experience and define their national identity as an American in a post-September 11 world. Dolby argued students needed to take multiple trips abroad to achieve a global awareness. Doyle et al. (2010) proposed that students who only interacted with other foreign students, including those from the same home country, could not achieve intercultural competence. However, reflecting on their national identity was an achievable goal for study abroad programs considering citizens in other countries asking American students about foreign policy forced the American students to reflect on their national identity (Dolby, 2007). Dolby proposed students would achieve a richer study abroad experience if required to participate in a reentry program that discussed issues of nation, power, and identity.

Similarly, Tarrant (2010) advocated for study abroad programs designed to ensure students become global citizens:

Today, many study abroad programs incorporate a travel/field component (either as add-on/incidental to the educational experience or as an integral component of the program

itself) yet the extent to which such experiences affect education outcomes (directly) and/or modify values, norms, and behaviors is often unknown. (p.442)

Tarrant proposed using a modified version of Value-Belief-Norm (VBN) theory as a framework to structure study abroad programs and offered an example of how the process worked for a New Zealand program. Students in the program were required to rethink their traditional view on the world and develop new values and beliefs about their environment by critically reflecting on the educational material presented.

Whereas the above studies were from the perspective of the student interacting globally, a few studies specifically looked at the benefits of study abroad from the student's personal perspective. Exposure to culture and language, enhancement of career opportunities, impact on learning, and personal development were common themes across these studies. For example, first and second year undergraduate students in New Zealand identified exposure to a different culture and language, an extracurricular activity for their resume, a chance to see what it would be like to live and work overseas, and the opportunity to study at a top university as benefits to study abroad programs (Doyle et al., 2010).

Career opportunities. Undergraduate business students perceived that employers would view a study abroad experience favorably and would help them acquire a job after graduation (Albers-Miller et al., 1999). Business students in a graduate program who participated in a study abroad tour felt there were several advantages (Peppas, 2005). Six themes arose out of the open-ended responses provided by students. These included “cultural awareness; hands-on, real-time learning; globalization awareness; increased self-confidence; access to management; and acceptance of diversity and improved intercultural skills” (Peppas, 2005, p. 155).

In addition, respondents indicated that the study abroad tour had an impact on their career. Specifically, 89% said, “their work performance and behavior had in some way been positively affected by their study abroad tour experience” (Peppas, 2005, p. 155). Furthermore, employers chose participants, over other employees within their organization, for tasks related to international activities because they had taken the course (Peppas, 2005). Likewise, Opper (1991) found business and engineering graduates rated their study abroad experience higher than other graduates did as it gave them an opportunity to gain knowledge in business practices they would need on the job. A study completed by IES Abroad, a leading not-for-profit provider of study abroad programs for U.S. students, found 90% of students they surveyed found a job within the first six months of graduation and 50% felt that their overseas experience helped them get their first jobs (McMillan, 2012). In addition, 84% said that their study abroad experience helped them attain “foreign language skills, cultural training, tolerance for ambiguity, adaptability, communication, as well as many other skills needed on the job” (McMillan, 2012).

Opper (1991) also found a difference between genders. Female students “saw greater value in the study abroad because of insights gained about working relations in another country” (Opper, 1991, p. 50). Kelly (2010) stated American students studying abroad “value the intercultural competency, intellectual adaptability, and global competency” to “add to their resumes” (p. 105). Similarly, Tobenkin (2008) found dual degree programs offered students entering the work force two degrees or “specialty weapons in their arsenal for a fraction of the time and money pursuing such programs would cost” (p. 39). Graduates said employers viewed their study abroad experience more favorably when the employer believed the foreign university was reputable (Opper, 1991).

Learning. Peppas (2005) found that students' grades in the study abroad tour courses were better than the grades earned by students in all other courses. He argued that the course format contributed to "higher levels of student motivation, learning, and success than traditional classroom courses" (p. 157). Several students identified the study abroad tour course as the most meaningful course in their program (Peppas, 2005). Houser, Brannstrom, Quiring, and Lemmons (2011) also measured learning outcomes of students in a short-term study abroad program. Students who completed a field trip to Costa Rica for the laboratory component of a geography course scored higher on exams than students who completed the traditional laboratory component at their home university (Houser et al., 2011).

Rowan-Kenyon and Niehaus (2011) used Mezirow's theory of *transformative learning* to explore how students made meaning of their short-term study abroad trip to the Czech Republic. Transformative learning theory is a process where one changes their frames of reference, or how they make meaning of the world (Mezirow, 2000). Rowan-Kenyon and Niehaus focused on Mezirow's idea that critical reflection and taking action were key components to transformative learning. The depth of what students learned from their short-term study abroad experience depended on what the students did after they returned from their trip (Rowan-Kenyon & Niehaus, 2011). Specifically, although all of the students on this particular trip incorporated their study abroad experience into their life in some way, those who did not have a "significant related educational experience in the year after the trip" noted that the trip was "more for fun and friends than for intercultural learning" (Rowan-Kenyon & Niehaus, 2011, p.224). On the other hand, students who did have a significant related educational experience after their trip used the learning from their experience in other situations (Rowan-Kenyon & Niehaus, 2011).

Kelly (2010) also discussed transformative learning from study abroad experiences. Specifically, American students studying in Ireland valued a study abroad experience because of its potential for transformative learning, rather than its cultural difference from the United States (Kelly, 2010). Kelly argued that although technology today allows students to connect with friends and family from home, which could detract from their immersion experience, it also allows them to collaborate with their professors and peers at their home university. In addition, the connection with friends and family could lead to a form of trickle-up transformative learning (Kelly, 2010).

Where Kelly (2010) and Rowan-Kenyon and Niehaus (2011) studied transformative learning in study abroad programs, Tajés and Ortiz (2010) measured the learning outcomes of students in a study abroad program for American students studying in Spain using social, legal, economic, political, and technological (SLEPT) conditions. They quantitatively assessed the effects of participation in the program through two country-specific questionnaires that assessed the students' knowledge of each of the SLEPT conditions in the United States and Spain (Tajés & Ortiz, 2010). The authors concluded that participation in the Spain study abroad program increased students' knowledge of Spain and awareness of the United States (Tajés & Ortiz, 2010). Kobrin (1984) stated international managers confront "differences in language, religion, and law in social, political, and economic systems" (p. 6). This varies only slightly from the criteria used by Tajés and Ortiz (2010), suggesting there may be some linkage between what students learn from a study abroad experience and what is required of employees working in a global economy.

Personal development. Where Tajés and Ortiz (2010) measured the outcomes in terms of knowledge and awareness of another country, other researchers (Black & Duhon, 2006;

Braskamp & Engberg, 2011; Drexler & Campbell, 2011; Wright & Larson, 2012) measured the personal development of students participating in study abroad programs. Drexler and Campbell (2011) surveyed undergraduate students who participated in study abroad programs at their community college using a pretest and a posttest developed using Chickering's theory (as cited in Drexler & Campbell, 2011) of student development. They found that students who participated in a study abroad program "perceived a developmental change in academic, athletic, and interpersonal competence as well as the ability to respect and communicate with persons of different cultural backgrounds as a result of studying abroad" (Drexler & Campbell, 2011, p. 616).

Braskamp and Engberg (2011) used a global perspective inventory to measure students' development along "cognitive, intrapersonal, and interpersonal domains as well as their engagement with the social and academic environment of their colleges" (p. 35). They surveyed 5,352 students attending 46 different U.S. colleges and reported results using an index based on student and institutional characteristics, the college as a community, student involvement in extracurricular activities, diversity courses in the curriculum, service learning, and the influence of a semester abroad experience (Braskamp & Engberg, 2011). Braskamp and Engberg showed that students significantly increased their knowledge about different cultures, viewed themselves more favorably, gained self-confidence to approach new situations, needed less support from others, and communicated more effectively with people different from them after their study abroad experience. Black and Duhon (2006) used an assessment model published by the Institute for International Education of Students to measure student development from a one-month summer study abroad experience. Specifically, they measured one of the components of the model that included the development of intercultural competence and the impact of students'

self-confidence and independence using a pre- and post- test (Black & Duhon, 2006). They found that students became “more culturally empathetic and tolerant and more self-confident and independent” (Black & Duhon, 2006, p.142).

Analysis of graffiti created by marketing and other business students participating in a study abroad program to Europe, as well as interview data, explained why students returning from study abroad experiences described it as “life changing” and “the best experience of their lives” (Wright and Larson, 2012, p. 121). Using Arnould and Price’s extraordinary experience construct (as cited in Wright & Larson, 2012), the themes that emerged of travel, magical moments, and community demonstrated that:

Travel to new and different places is intrinsically enjoyable and, when properly structured, tends to produce a sense of newness and emotional vividness during intense, emotionally charged positive experiences that are spontaneous and that lead to extreme enjoyment and delight. These extraordinary experiences are formed by the dynamic interaction of participants with service providers who share the experience in an authentic and spontaneous way. (p. 123)

Students did not cite the academic coursework that they completed while abroad as part of their memorable experiences (Wright & Larson, 2012). Wright and Larson (2012) believed the students did not feel the academic experience was personally relevant and therefore they left it out of their comments about their precious memories from their study abroad experience.

Employment outcomes. One benefit of study abroad cited by students and discussed above was employment opportunities. Correspondingly, some researchers have explored this aspect further, although with differing results. For instance, although Peppas (2005) and McMillan (2012) found that students had a positive experience with the impact of their study

abroad experience on employment opportunities, Fischer (2010) pointed out that few companies intentionally hire graduates who have studied abroad. In fact, surveys of employers have ranked study abroad programs lower than other co-curricular activities for relevance to employment (Fischer, 2010). However, a survey conducted by IES Abroad found that 90% of their alumni found their first job within six months of graduation, when only 49% of the general college graduate population found work within one year of graduation (McMillan, 2012). Kobrin (1984) found only banks consistently hired new graduates for overseas employment and international managers rarely mentioned education as a way that they developed their international expertise. Likewise, Van Hoof (1999) found recruiters did not value a study abroad experience or students that had a dual degree from another institution. Specifically, 37.3% of recruiters surveyed did not favor a student with international experience, and 47.8% were indifferent (Van Hoof, 1999). Gardner et al. (2009) also found only one-fifth of the employers they surveyed valued study abroad. Recruiters preferred students with work experience in the United States (Van Hoof, 1999).

Conversely, a study completed by Trooboff, Vande Berg, and Rayman (2008) found employers valued study abroad and completing an internship abroad more than any other educational experience except majoring or minoring in a foreign language. Nevertheless, employers still placed the highest value on the students' academic major (Oppen, 1991; Trooboff et al., 2008). For example, "employers looking for engineers do not hire accountants just because they have studied abroad" (Trooboff et al., 2008). Some international managers cited individuals hired only for their international abilities, such as language or country expertise, were unable to function in a business environment (Kobrin, 1984). However, Kobrin (1984) found approximately 10 percent of the international managers interviewed considered international

expertise the most critical factor in international business, more important than technical skills. These same managers also stated it was a major factor in hiring decisions (Kobrin, 1984).

Trooboff et al. (2008) suggested that organizations with more internationally generated revenue were more likely to value study abroad and prefer study abroad in a non-English-speaking country to an English-speaking country and this could explain the differences in opinions about the importance of study abroad. Employers also valued long-term programs more than short-term programs, and those programs with experiential learning components, such as service learning or an internship (Trooboff et al., 2008). Trooboff et al. (2008) surveyed employers about the value placed on aspects of study abroad, but did not tie this to actual employment outcomes for students. Therefore, there could be a disconnect between what employers said they valued and whom they actually hired.

For example, students who graduated from higher education institutions in the UK, France, and Germany that participated in a study abroad program gained access to the interview stage when looking for employment, but the experience did not help them gain an offer of employment (Oppen, 1991). Trooboff et al. (2008) found employers ranked three personal qualities that other researchers attributed to intercultural or global competence in the top four personal qualities they valued, yet employers were not strongly convinced that study abroad enhanced these particular skills. Kobrin (1984) stated that while international businesspeople generally agreed that international expertise was of some importance on the job, the degree of value varied. In addition, the degree of value was specific to an individual manager, rather than to an organization as a whole (Kobrin, 1984). The manager's own personal experience may explain the difference by individual; those that had worked abroad valued international expertise more (Kobrin, 1994; Trooboff et al., 2008). Gardner et al. (2009) found almost all of the

recruiters they surveyed had completed internships or participated in student organizations while they were in college and they could draw upon these experiences in order to relate to students they interviewed, but most had never studied abroad.

Students might not know how to express the value of what they learned from their study abroad experience to prospective employers (Fischer, 2010; Gardner et al., 2009; Trooboff et al., 2008). Employers have viewed study abroad as a benefit for wealthy students, so employers' attitudes towards the program may need to change for the experience to be valued (Fischer, 2010). In addition, students may discuss the country they visited, but not the learning outcomes from their experience (Gardner et al., 2009; Trooboff et al., 2008). Gardner et al. (2009), stated students' discussions are like "travelogues: highlighting the cool places they visited with a little academic work thrown in the mix." Trooboff et al. (2008) indicated employers often failed to ask about a student's study abroad experience in employment interviews and advocated for study abroad and career services personnel to coach students to bring up their experiences during the interview. Specifically, Gardner et al. (2009) used social learning theory to develop "unpacking sessions" for students at Michigan State University to reflect on their study abroad experience and learn how to talk appropriately with employers about it. Michigan State holds these two-hour sessions twice a year that include the "importance of skills and competencies to employers, doing authentic reflective practice, debriefing the unpacking exercises, and a wrap-up exercise (p. 21)."

To measure the effect of study abroad on employment outcomes, Wiers-Jenssen (2008) used a 2002 survey of Norwegian graduates from both Norwegian (domestic) and foreign institutions to find the impact of study abroad programs on attaining an international job. Wiers-Jenssen (2008, 2011) used an index to measure whether a position held by a graduate was an

international one. The index incorporated whether the graduate worked at an international organization, the extent the graduate use foreign language skills, and the amount of business travel abroad the graduate did for work (Wiers-Jenssen, 2008, 2011). Wiers-Jenssen (2008) compared *mobile* (graduates that studied abroad) students to *non-mobile* (graduates who received their entire education from a domestic higher education institution) students and found it was the more mobile students who searched for and obtained employment abroad. Of these students, those who graduated from a foreign institution held the highest number of international jobs (Wiers-Jenssen, 2008).

The likelihood of holding an international job increased when the student lived abroad by age 17, obtained good grades in secondary school, graduated from a foreign institution, chose to study in the science or technology discipline, and did not have family obligations (Wiers-Jenssen, 2008). Graduates in business and administration had a high propensity to hold an international job no matter if they were mobile or not (Wiers-Jenssen, 2008). A later study using 2007 data, distinguished between mobile students attaining their entire degree abroad and *exchange students*, mobile students who completed a portion of their education abroad (Wiers-Jenssen, 2011). In addition, Wiers-Jenssen (2011) considered wages as a labor market outcome. Although mobile students faced more challenges when entering the job market than exchange students or non-mobile students, they had the highest average wages (Wiers-Jenssen, 2011).

Preparation of Students

Given the academic challenges that international students face, there has been some research about how to prepare international students for their study abroad experiences. This research considered preparing students for cultural differences (Egege & Kutieleh, 2004), providing international students with tutors (Gill, 2007), and identifying components of student

success in study abroad programs (Fisher, 2010; Peppas, 2005). Specifically, international students surveyed who participated in The Flinders Introductory Academic Program (IAP) in Australia, a program that prepares international students for studying in Australia by making Australian cultural assumptions, attitudes, and practices explicit to international students, felt that the program sessions had many benefits (Egege & Kutieleh, 2004). The sessions made them aware of concepts with which they were previously unfamiliar, gave them a better understanding of critical thinking, provided information that was widely applicable, and made them feel academically challenged (Egege & Kutieleh, 2004).

Peppas (2005) and Fischer (2010) identified ways to help American students studying abroad get more out of the experience. These included providing instruction for students before they left the country about how to organize their materials and the culture of the destination country, organizing student meetings to discuss the visits made during the trip to assist students to “synthesize information,” and journaling to help students “organize, synthesize, retain, and reflect upon information” (Peppas, 2005, p.160). Some universities and third-party providers even have developed courses to help students connect their study abroad experience to their career by preparing students to explain their experience to future employers. For example, optional programs where students complete pre-arrival reading assignments, engage in webinars with career consultants, and meet with classmates to incorporate hands-on exercises and journal writing (Fischer, 2010).

Barriers to Participation

Considering there is a low percentage of students in higher education in the United States who choose to study abroad, some researchers studied factors affecting student participation in study abroad programs. Specifically, some of the factors determined by researchers to affect

participation include cost, fit with academic program, language requirements, and misconceptions about study abroad programs. In addition, researchers looked at the effect of perceptions on student participation, as well as student willingness to study abroad.

Factors affecting participation. The expense of the program was a primary factor in participation (Albers-Miller et al., 1999; Brux & Fry, 2010; Doyle et al., 2010; Peppas, 2005). Albers-Miller et al. (1999) found 45.4% of the students they surveyed were unaware their university offered a scholarship program to help mitigate the costs of studying abroad. Salisbury, Umbach, Paulsen, and Pascarella (2009) found students eligible for federal financial aid were less likely to study abroad than higher income students. Brux and Fry (2010) concluded short-term programs might be more feasible for some students because of the lower cost. Albers-Miller (1999) found students favored long-term programs over short-term ones, but married students or students that attended private schools preferred short-term programs. In addition, “Aside from finances, students were concerned about helping out their families, meeting requirements (foreign language) for study abroad programs, and the difficulty of incorporating study abroad into their academic schedule” (Brux & Fry, 2010, p. 518). Salisbury et al. (2009) found other factors that were positively correlated to intent to study abroad included students whose parents have a higher degree of education, students with a high interest in reading and writing, students that attend liberal arts colleges, and students with social science majors.

Perceptions of programs and intentions to participate. Seventy-nine percent of Business Administration majors from seven different university campuses in the United States felt studying abroad would be fun, 87.9% said it would be beneficial, and 82.2% thought it was a good experience (Albers-Miller et al., 1999). However, only 17.3% felt they knew a lot about their university’s study abroad program despite the fact that 41.2% had seen information

regarding the programs offered (Albers-Miller et al., 1999). In addition, students had incorrect assumptions about the programs offered by their university. For example, 29.6% of students did not believe their university had a study abroad program and 41.2% thought they needed to know a foreign language to study abroad (Albers-Miller et al., 1999; Kim & Goldstein, 2005).

Students who felt studying another language was important, were more likely to view study abroad positively (Kim & Goldstein, 2005). Kim and Goldstein (2005) also suggested students who had unfavorable expectations of study abroad might believe that they do not have much to gain from experiencing another culture and might feel anxious about interacting with people from another culture.

Similarly, Relyea, Cocchiara, and Studdard (2008) explored the effect risk and perceived value of employment outcomes had on the likelihood for business students to study abroad. Students with a greater tendency to take risks were more likely to seek out an opportunity to study abroad (Relyea et al., 2008). However, even when students' tendencies to take risks were high, their likelihood to study abroad was low if they did not perceive the study abroad experience would positively impact their careers (Relyea et al., 2008). This contradicts the findings of Kim and Goldstein (2005) who did not find that intolerance of ambiguity was a factor that contributed to study abroad expectations. Kim and Goldstein (2005) suggested the contradiction from previous research was likely due to the more global instrument they used to measure ambiguous situations that considered multiple domains including academic, work, social, and personal. Toncar, Reid, and Anderson (2005) also found neither business nor nonbusiness students "seemed deterred by concern for their personal safety" (p.75), but business students felt more strongly than nonbusiness students that study abroad would positively influence their careers, suggesting perceptions may be different across disciplines.

Besides differences in perceptions across disciplines and domains, differences in perceptions existed between ethnic groups. Salisbury et al. (2011) studied the differences in perceptions of a variety of factors between white and minority students in terms of their intent to study abroad by collecting data from 6,828 students at 53 2-year and 4-year institutions about human, financial, social, and cultural capital. The results showed each group regarded these factors differently, and therefore the factors influenced each group's intention differently. For example, ACT score was used to measure human capital, and the results showed that an increase in ACT score for African-American students decreased their likelihood of studying abroad but had no effect for white students (Salisbury et al., 2011).

Student willingness to participate. Some researchers distinguished between student intentions to study abroad and students' willingness to participate in study abroad programs. Willingness is being open to studying abroad, without regard to having the resources to do so (Hackney, Boggs, & Borozan, 2012). They found that "students are more willing to study abroad if they have a higher perceived personal and professional benefit, previous international experience, fewer committed personal relationships, and if the program is in English" (Hackney et al. 2012, p. 140). In addition, students were more willing to participate in short-term study abroad programs (Hackney et al., 2012). Specifically, consistent with the Toncar et al. (2005) study, business majors were more willing to study abroad short-term than non-business majors (Hackney et al., 2012). Furthermore, Hackney et al. (2012) found students from urban environments were more willing to study abroad short-term than students from rural environments, and females were more willing than males to study abroad short-term. None of these factors affected willingness to study abroad long-term, but rather, other factors affected willingness to study abroad long-term (Hackney et al., 2012). These included "having family

with international experience and having previous personal experience internationally” (Hackney et al., 2012, p. 140).

Analytical Theory

The theoretical frameworks used in the literature related to the research of study abroad programs and employment outcomes included VBN theory, human capital theory, and signaling theory. These theories offered specific perspectives on the effect of study abroad on employment for graduates. However, the research outcomes were limited to whether students who studied abroad found employment or felt their study abroad experience helped them gain employment, and factors employers considered in their hiring decisions. On one hand, the majority of students felt their experience helped them gain employment, but the majority of studies of employers found they did not consider the study abroad experience in hiring decisions.

One study, Gardner et al. (2009), considered the interaction between students and employers during a job interview. Specifically, they found students did not know how to talk about their experience with employers. In addition, they felt employers could not relate to the study abroad experience because they had not studied abroad themselves. Therefore, they argued that university staff needed to help students understand what they learned from their study abroad experience and how students could in turn talk about it with employers. Using social learning theory, and specifically Bandura’s concept of *self-efficacy* as their theoretical framework, they highlighted the use of reflection to develop unpacking sessions for students to think about their experience.

The Gardner (2009) study offered one explanation for the difference in the current literature between student and employer perceptions; students do not talk about their study abroad experience in a way that appeals to employers. Therefore, employers do not believe a

study abroad experience is valuable. This implies that as long as the student understands what they gained from the study abroad experience, they should be successful in a job interview. However, the employer makes the hiring decision, not the prospective employee. Thus, understanding the interaction from both the student and employer perspective is important to explaining how a study abroad experience prepares accounting students to work in a global economy. In addition, the student participates in interactions with career counselors and other advisors both before and after their study abroad experience.

Two theorists who looked at the interaction between individuals in a social experience, such as a job interview, are Erving Goffman and Herbert Blumer. In addition, considering that students' experiences and what they learned are likely to vary, transformative learning theory provides an additional analytical lens to explain differences in how students share their experiences with employers during a job interview. Finally, transformative leadership theory provides an additional analytical lens that explores one of the skills employers look for from candidates they hire.

Dramaturgy

Goffman (1959) described how individuals in social situations use signs given off by those they meet to gather information about them. Individuals can observe clues in another's appearance or how they act, and use this information to compare to their previous experiences (Goffman, 1959). They also can control how the other individual acts towards them by how they present themselves, and this influences how the other person defines the situation (Goffman, 1959).

Goffman (1959) used the idea of a performance, as in a play, to explain his theory (also referred to as dramaturgy). The "front" represents the part of an individual's performance that

defines the situation for those that observe the performance (Goffman, 1959). This is what the audience sees on the front stage during a play. However, just as an individual can see only what someone else wants them to see, the audience does not see the activities that take place on the back stage. Through their role, an actor makes the audience see a Russian spy when in reality they are the son of a used car salesperson from New Jersey. To aid them in portraying their role, actors have a script, costumes, and sets. Similarly, human beings in their daily interactions use comparable things to convey an impression. For example, an accountant who is trying to impress a client will use terms specific to the client's industry as well as accounting lingo (script), wear a business suit (costume), and bring a laptop computer with a PowerPoint presentation (set) to show the client they are experts in accounting, they know the client's business, and that they are professional. Within the topic of study abroad, Goffman's (1959) dramaturgy guided my formation of questions for graduates, academic advisors, career counselors, employers, and international education coordinators to explain how each group presents study abroad programs to students and what influence that has on the employment outcomes for graduates. In addition, it helped analyze the findings in order to make meaning of the job interview.

The interview is an interaction between a prospective employee and potential employer. Both parties want to get something from the exchange. The employee wants a job while the employer wants a quality employee. Each wants the other to make a particular interpretation of them in the interview. Therefore, each creates a script (interview questions and responses), wears a costume (business attire), and sets the stage (conference room or office). The potential employee has considered a response to questions they believe the employer will ask and the employer has drafted questions to ask the employee to draw out their particular characteristics.

Part of this script involves the extracurricular activities of the prospective employee, such as a study abroad experience.

Symbolic Interactionism

Blumer (1969) discussed three premises that made up symbolic interactionism. The first is that individuals act towards things based on the meanings that these things have for them. These things could be anything that an individual comes across in the world, including tangible things like trees or intangible things like values (Blumer, 1969). Second, an individual determines the meaning from the things based on their interaction with others. This second part is the key that distinguishes symbolic interactionism from other theories (Blumer, 1969). Rather than the meaning assigned to something being intrinsic (a tree is clearly a tree), Blumer (1969) posited that it was created through social contact. Third, the individual changes the meanings of things through an interpretive process. This process involves two steps. The first is that the individual must identify the things that have meaning (Blumer, 1969). To do this, the individual participates in a social interaction with themselves (Blumer, 1969). The second step is that the individual modifies the meaning based on a specific situation. So, rather than the meaning being derived automatically, it is formed based on a particular situation and serves to guide the individual's actions (Blumer, 1969).

Considering the topic of study abroad, students or employers interact with each other in a job interview. Either party decides how to behave based on what the other is doing. In particular, if the applicant and employer discuss a study abroad experience as part of the job interview, how one of the parties determines the meaning of study abroad depends upon considering how the other party talks about it. For example, if the employer asks a student whether they had studied abroad, the student may interpret this as an indication the employer is

looking for someone with a global mindset. If both the student and the employer have the same meaning of study abroad, they understand each other. The student may decide what to say about his or her study abroad experience based on having a global mindset, when the employer asked the question in order to determine whether the student is risk-adverse to traveling outside of the country. Therefore, understanding the meanings that each party assigns to study abroad experiences helped further explain how it influences the employment outcomes for students.

Transformational learning

Transformative learning is a process in which a person transforms their *frames of reference*, how a person makes meaning of their world, to make them more “inclusive, discriminating, open, emotionally capable of change, and reflective” to create beliefs and opinions that are more justified to guide one’s actions (Mezirow, 2000, p.9). An integral part of the transformative learning process is participating in *reflective discourse*, which involves a critical evaluation of the assumptions that one holds through reviewing the experiences of others and assessing the reasons that justify those assumptions (Mezirow, 2000). Mezirow (2000) felt a person makes a best judgment or consensus based on the current circumstances, but this is only temporary, until additional evidence or another perspective is presented that may change it. Ultimately, a person who has gone through transformative learning will change their actions based on their new insight from this assessment of assumptions (Mezirow, 2000). The following items allow individuals to more fully participate in discourse:

- More accurate and complete information
- Freedom from coercion and distorting self-deception
- Openness to alternative points of view: empathy and concern about how others think and feel

- The ability to weigh evidence and assess arguments objectively
- Greater awareness of the context of ideas and, more critically, reflectiveness of assumptions, including their own
- An equal opportunity to participate in the various roles of discourse
- Willingness to seek understanding and agreement and to accept a resulting best judgment as a test of validity until new perspectives, evidence, or arguments are encountered and validated through discourse as yielding a better judgment

(Mezirow, 2000, p. 13-14)

One of these things that may facilitate students studying abroad to participate in discourse is that they are free from their friends' and parents' influence, making them more open to new ideas. In addition, part of the study abroad experience places them in a situation that requires that they talk to people who are different from themselves, exposing them to alternative points of view.

According to Mezirow (2000), frames of reference often represent learning that is unintentionally derived from a person's culture, and personal perspectives that come from primary caregivers. There are two dimensions to a frame of reference, a *habit of mind* and the resulting *points of view*. A habit of mind is a set of predispositions that guide how an individual interprets meaning from their experiences (Mezirow, 2000). A person expresses their habit of mind as a point of view. For example, believing that studying abroad is a good experience is a habit of mind where a student's decision to go to a particular university because of the quality of the study abroad program offered there is their point of view that expresses their habit of mind.

Learning occurs by expanding existing frames of reference, by learning new frames of reference, by altering points of view, or by altering habits of mind (Mezirow, 2000). Frames of reference are transformed by critically reflecting on the assumptions behind them and becoming

aware of where the assumptions come from (Mezirow, 2000). It is possible for a person to change a point of view by considering another person's point of view, but for a person to change their habit of mind, they must critically reflect on the assumptions that underlie it. Mezirow (2000) cited ten phases of a transformation:

1. A disorienting dilemma
2. Self-examination with feelings of fear, anger, guilt, or shame
3. A critical assessment of assumptions
4. Recognition that one's discontent and the process of transformation are shared
5. Exploration of options for new roles, relationships, and actions
6. Planning a course of action
7. Acquiring knowledge and skills for implementing one's plans
8. Provisional trying of new roles
9. Building competence and self-confidence in new roles and relationships
10. A reintegration into one's life on the basis of conditions dictated by one's new perspective (p.22)

The first step, the disorienting dilemma, could be the shock of being in another culture for a student who participates in a study abroad experience. Thus, it is likely that students that have studied abroad have experienced some level of transformative learning, but not all students experienced the same level of transformative learning. I explore this further in Chapter five to help explain how students talk about their study abroad experience in interviews.

Transformational leadership

Downton (1973) first discussed transformational leadership, but its definition has evolved over time. Burns (1978) described transformational leadership as a process in which an

individual engages other people, creating a connection that increases the level of motivation and morality in both the leader and the follower. This type of leader understands the needs and motives of their followers and helps them achieve their greatest potential. During this process, both the leader and the follower may change and leave with a stronger set of moral values. Since Burns, transformational leadership has been defined to include four factors: *idealized influence* or charisma, *inspirational motivation*, *intellectual stimulation*, and *individualized consideration* (Northouse, 2010).

Leaders who have idealized influence can usually be counted on to do the right thing and followers want to be like them because they are strong role models, providing followers with a clear vision (Northouse, 2010). Inspirational motivation includes leaders who inspire their followers by using symbols or emotional appeals to achieve things beyond their own self-interest (Northouse, 2010). Leaders who possess intellectual stimulation stress the importance of creativity and innovation and support their followers to try new things and engage in problem solving (Northouse, 2010). Finally, individualized consideration describes leaders who listen to their followers and support to achieve their goals (Northouse, 2010). Considering that one of the skills accounting employers looked for was leadership skills, I considered the leadership implications from a study abroad experience in Chapter five.

Summary

The literature on study abroad covered a vast range of topics and programs, including the length of the program to the type of outcome. Although a few studies (Gardner et al., 2009; Opper, 1991; Trooboff et al., 2008; Van Hoof, 1999; Wiers-Jenssen, 2008, 2011) specifically explored employment outcomes of study abroad, the topics varied between either perceptions of the benefits of study abroad by students, or attitudes of employers, but not both. In addition, all

of them were quantitative. There were also conflicted findings; some found employers valued study abroad (Trooboff et al., 2008) while others found it did not make a difference in a hiring decision (Gardner et al., 2009; Oppen, 1991; Van Hoof, 1999).

Thus, there seems to be a difference between research findings to date about the effect of study abroad on employment and the needs stated by employers. In addition, previous studies did not look at a specific discipline. They generally covered several areas, such as business, administration, natural sciences, and medicine. For example, Wiers-Jenssen (2008) found that there was no difference in mobile and non-mobile students studying business or administration. This is an interesting result because in the field of medicine, there was a difference between them; mobile students held more jobs that are international (Wiers-Jenssen, 2008). Furthermore, in the IES Abroad survey the majority of the students majored in the liberal arts, with only three percent majoring in math or science, and eight percent were health-related majors (McMillan, 2012). Thus, my study focused on only one discipline, accounting, in order to gain further insight.

Furthermore, data gathered from additional sources, such as academic advisors, international education coordinators, and career counselors who work with students, provided perspectives on the employment experience not studied previously. All other research only considered the perspectives of students and employers. Using a phenomenological approach and studying the perceptions from all parties involved in the process helped to see the whole picture.

Only the Gardner et al. (2009) study considered how students present their study abroad experience to prospective employers, but it was not specific to one discipline. In addition, the study focused on helping students learn how to reflect on their experience and talk about it with

employers, assuming that employers would begin to recognize the study abroad experience in employment decisions if students talked about their experience differently.

Considering that the job interview is a social interaction, Goffman's (1959) dramaturgy was one theory useful in exploring it further. In terms of symbolic interactionism, the student and employer may be interpreting different meanings from their discussion (social interaction) about the topic of study abroad. In Goffman's dramaturgy, there is an assumption that the parties involved in the job interview interpret the same meaning from a study abroad experience and the differences that may result in the outcome are due to how the parties present their viewpoints. However, the meanings assigned may be different for each party. Thus, Blumer's (1969) theory of symbolic interaction provides a perspective that was ignored using only Goffman's (1959) dramaturgy. Therefore, both Goffman's and Blumer's theories provide viewpoints not explored previously.

The Gardner et al. (2009) study used social learning theory to develop unpacking sessions for students because they found students did not always talk about their experience in a way that appealed to employers. Gardner et al. used the theory to help them set objectives to accomplish in the unpacking sessions. However, the unpacking sessions took place after the students returned from their study abroad experience, and did not consider that the extent of student learning from the experience itself may vary. Mezirow's (2000) transformative learning theory provided additional insight into the degrees of student learning from a study abroad experience. It takes into account critical reflection, as the Gardner et al. study did, but also emphasizes the importance of taking action. Someone can reflect on something, but they have not been transformed if they do not act on it.

Finally, none of the previous studies considered the leadership implications of the study abroad experience. Considering that this is one of the skills employers look for candidates to have when they are hired, reviewing the implications of leadership more closely using transformative leadership theory also informed this study. Overall, a qualitative case study designed to understand the job interview as experienced by both accounting students and employers as they interact about study abroad experiences provided further insight on how study abroad prepares students for the workforce.

CHAPTER 3 METHODOLOGY

The purpose of this study was to understand the study abroad experience, as it relates to employment, from multiple perspectives in order to gain insight into how the study abroad experience prepares accounting students to work in a global economy. I explored interactions that accounting students have with various university staff before and after their study abroad experience, as well as with employers during a job interview, in order to determine the perceptions of the study abroad experience. I completed a qualitative case study of the employment process for accounting students at a major Midwestern University (referred to as Great State University) who studied abroad. In addition, I used a phenomenological approach, which entailed reviewing the study abroad experience through the perceptions of the participants. I completed 34 in-person interviews and five phone interviews with students, academic advisors, career counselors, international education coordinators, and employers. Furthermore, I used campus materials advertising the study abroad experience to students, as well as job descriptions from employers recruiting on campus. I believe a better understanding of this phenomenon would help those who advise students about their educational and career choices offer better guidance to the students and help students understand how they can portray their experience in an interview to help them obtain a job.

This section describes the research methodology I used in the study and includes discussion of the rationale for my approach, a description of the case study setting, a description of the sample and the methods of data collection, ethical considerations, and validation methods. In addition, I summarize the major theories that I used to develop the participant questions and analyze the data findings.

Rationale for Research Design

A qualitative study typically involves observation of participants or in-depth interviewing, allowing researchers to obtain a detailed understanding of a process, rather than just outcomes or products (Bogden & Biklen, 2007). For example, a quantitative study would allow me to ask employers survey questions about specific employment outcomes, such as how much they consider a student's study abroad experience when making hiring decisions on a scale of one to five, but it would not allow me to explore the process through which a student is hired. In contrast, a qualitative study allowed me to explore how the employer interacts with the student during the job interview by asking participants open-ended questions in which they described their experiences. Participant responses provided rich descriptions of their experiences that I used to illustrate their perspectives. A qualitative study also allowed me to explore more aspects of the issue by gathering more sources of data to provide an in-depth understanding. I was able to compare data across participants, as well as to other written sources, such as literature distributed by the university. In addition, I was able to gauge participant reactions during interviews and ask follow-up questions on the spot, something I could not have done conducting a survey.

Specifically, a case study is an appropriate research method when researching an issue within a system that has a clear set of boundaries (Creswell, 2007). In my study, the boundaries include the university under study, the students attending the university, as well as in the program in which the students are majoring. Yin (2009) stated case studies are most appropriate when trying to answer how and why types of research questions. My research question is how a study abroad experience prepares accounting students for employment in a global economy. To answer it well, a case study approach allowed for an in-depth understanding of a specific

situation. Finally, data collection in a case study draws on many sources of information such as observations, interviews, documents, and audio-visual materials (Creswell, 2007). I gathered multiple sources of data through interviews, materials on study abroad programs, and employer job descriptions.

Phenomenology focuses on “wholeness” by “examining entities from many sides, angles, and perspectives until a unified vision of the essences of a phenomenon or experience is achieved” (Moustakas, 1994, p. 58). A phenomenological approach takes into account that individuals’ perspectives are different from each other. Thus, even if two people observed the same event, they would most likely see it differently. They would have different interpretations because each has a different set of assumptions underlying their perception of the event. Understanding the perceptions of different people, as I did in my study, allows a deeper understanding of the study abroad experience as a whole. Interviewing only one person or one category of people, may have only provided one side of the story. Therefore, I chose to interview multiple categories of people in order to understand the phenomenon more deeply. A phenomenological approach attempts “to understand the meaning of events and interactions to ordinary people in particular situations” (Bogden & Biklen, 2007, p. 25). In my study, a phenomenological approach permitted me to describe the perceptions and meanings that various people involved in the process attach to the study abroad experience in order to more deeply understand the study abroad experience as it relates to employment. In carrying out the phenomenological approach, I did not assume I knew what meaning people placed on studying abroad. By acting as if I did not know what it meant, I was able to discover what was taken for granted.

Case Study Setting

Great State University served as the source of data for the study. Great State is a public university in the Midwest that heavily promotes the study abroad experience. The study abroad experience is displayed on the University's web page as one of the "distinct advantages" of attending the University because it "widen[s] [student] horizons through a wide array of opportunities to learn from other cultures and ways of living in our state, nation and the world" (www.GreatStateUniversity.edu). Nearly 10,500 students attend Great State University each year, and approximately 400 of those major in accounting and 300 choose to study abroad. Two of the 14 students who I interviewed said they specifically decided to attend Great State because of the study abroad opportunities it offers.

Students have a variety of choices in the types and lengths of programs in which they can participate, including summer, interim, and semester options. Additionally, Great State participates in the National Student Exchange program, where students study at a college or university in another part of the United States, The Virgin Islands, Guam, Canada or Puerto Rico for one semester or academic year. The international education office has recommended the following locations for accounting and finance majors planning to study abroad because of the ease of course transfer and business course offerings: Lismore, Australia; Perth, Australia; Accra, Ghana; Thessaloniki, Greece; Limerick, Ireland; Massey, New Zealand; Aberdeen Scotland; Glasgow, Scotland; and Stirling, Scotland. These are all programs in which students take courses in English. There are a number of other options available for students wishing to develop their language skills. In addition, the College of Business offers interim study abroad sessions in the winter and the summer to India and China, respectively.

The Research Sample

I used a purposeful sampling procedure to select the sample for the study and therefore, chose participants based on those I believed would best facilitate the development of an understanding of the study abroad experience on employment opportunities. To begin, I interviewed those university personnel who have contact with students about either a study abroad experience, or advise students about their academic choices. At Great State University, this means career services personnel, international education coordinators, and faculty advisors. Next, I interviewed accounting students who participated in any type of study abroad experience. Finally, I interviewed employers who recruit accounting students at Great State University for internships or full-time employment. I received Institutional Review Board approval to contact the individuals for interviews from both Great State University and from the University of St. Thomas. Appendix G includes a summary of the interviews conducted as well as demographic information about the interviewees. The following section outlines more specifically how I chose the sample for each group.

Career services personnel. The accounting department at Great State University is part of the College of Business. One career services staff member spends part of their time in an office within the College of Business to assist business majors with their careers. However, the individual in this position left the university and the position was still open at the time of my study. Therefore, I was not able to interview this individual but instead sent out requests to interview career services personnel that talk with students about career issues. Four of the eight career services staff members have at least some contact with students. I sent an email request to all four asking for their participation in my study because the total was a manageable number even if all of them agreed to participate, and each has a different role within career services and

therefore a unique perspective in terms of the types of career information they discuss with students. Two of the four agreed to an interview.

Faculty advisors. During the time of my data collection, six full-time accounting faculty members advised students about their academic choices. Part-time faculty do not advise students. There were additional members that advised accounting students during the past three years, the timeframe of students' participation in study abroad for this project, but they no longer worked at Great State at the time of the data collection. In addition, one new full-time faculty member did not have advisees assigned to them at the time of data collection.

Each semester, accounting students are required to meet with their academic advisor in order to discuss their class choices for the upcoming semester. Therefore, all accounting majors must meet with their academic advisor at least twice per academic year. However, there is no requirement about what advisors should discuss with their advisees. Thus, it is at the discretion of the advisor to bring up the subject of study abroad, or the student to raise a question about it with their advisor. I sent an email request to participate to all faculty members since there were not that many in total, and I knew most of them were likely to have limited conversations with students about the study abroad experience and therefore they would be short interviews. Three of the six agreed to an interview.

Accounting students. I selected a sample of accounting students, both currently enrolled, as well students who had already graduated from the program, who had studied abroad in the last three years. I did not limit the selection to a particular length of program since prior literature showed that students benefited from both short-term and long-term programs. I chose to interview both current students and graduates because I thought each would offer a unique perspective. On one hand, current students who had not interviewed for an accounting position

would still have insight into what they felt they could talk about with prospective employers in regards to their experience, and they would likely remember the most about their study abroad experience. On the other hand, many current students have already had job interviews with accounting employers because many seek an internship opportunity. They provided a unique perspective in that their study abroad experience was still recent and they had actual experiences talking with employers about their experiences. Graduates of the program potentially had the longest time since their study abroad experience and/or job interviews, but offered a unique perspective because they could reflect on how they were using things they gained from their study abroad experience in their current accounting positions.

To make my selections, I obtained a list of those students with an accounting major, who studied abroad within the last three years. I sent an email to all 20 current students on the list. I selected the first five females and the first five males who responded and arranged for an interview. Since students have many other things to do besides spend time talking with me, I offered them a ten dollar gift card for their participation. They received the gift card just for attending the interview, and I gave it to them as soon as they arrived. I let them know they could change their mind at any point so they could leave at any time without feeling pressure to stay just to receive the gift card. Twelve students responded to my request for an interview, but one declined because they were away on a summer internship, and another failed to respond to my request to arrange a day and time to meet for an interview. One of the 10 students I interviewed participated in the national student exchange program rather than a study abroad program.

For accounting graduates, I sent out a letter to all 12 students on the list to the address the university had on record, asking for their participation. I included my contact information so that they could send me an email or call if they were willing to participate. I received one response to

my first request and arranged a phone interview because the graduate lived out-of-state. I sent out second requests to the remaining 11 students and had three responses. Due to the low response rate of the first request, in the second request I offered a gift card for participation. I sent a gift card to the first participant also, even though I had not indicated they would receive one in the first request. One of the three graduates from the second request I met with face-to-face because they had recently graduated and had not moved to start their full-time job yet. I conducted the other two interviews via the telephone because they were located out-of-state. In total, I interviewed four graduates of the accounting program, one face-to-face and three via telephone. Appendix G includes a summary of all of the students I interviewed, along with their study abroad location and duration, whether they had interviewed with an employer, and the type of employer they worked for or were hired to work for, as well as their majors and/or minors.

Employers. I obtained a list of employers where accounting students had interned the previous semester and sent 19 requests to participate in my study. I received three responses from this initial request. One of these three asked that I contact them again later because they were very busy and could not take the time. I sent follow-up emails and we eventually were able to arrange a time that was convenient for the employer. I sent out second requests and received nine additional responses. One employer declined to participate because they were a small CPA firm and they did not feel that a study abroad experience was relevant to them. I responded back to let them know I was still interested in hearing their perspective, but they did not respond. A second employer responded that they had sent the request to an associate, but the associate never contacted me. A third employer initially declined because they did not feel the study abroad experience was relevant to them, but after I explained I still valued their input, they agreed to participate. In total, I interviewed 11 individuals from 10 different organizations. One of the Big

Four firms that responded brought an associate along with them when they arrived at the interview. Although I did not plan on having two individuals from the same firm, it turned out to be an interview that worked well. Each individual thought of additional information because of things the other said. I interviewed all of the employers that were within a 100 mile radius of my campus face-to-face. I conducted one of the employer interviews via the telephone because of distance. In the list of employers included in Appendix G, I included the size of their firm and whether they have international business.

In addition to the list of employers who had hired an accounting intern, I asked each of the graduates that I interviewed where they were employed. Two of the four graduates were either already working or were planning to work for employers I had already interviewed. Another graduate was working in a finance position rather than an accounting position so I did not add this employer to my list. The fourth graduate had worked right after graduation for one of the Big Four I interviewed, but had since moved out-of-state and was working for a local CPA firm there. I did not reveal to any employers which students I interviewed, or even that I interviewed any students working for them. I was interested in interviewing a student that interviewed or worked for one of the employers that I interviewed because I believed I might get better data if I had both perspectives from a current employee/employer relationship, but it was not essential.

International education coordinators. There are four international education coordinators employed in the International Education Office of Great State University. I sent an email to all of them requesting their participation in the study. Three out of the four responded to my request and were interviewed.

Other individuals. As I talked with the individuals in the previous categories, it became apparent that I should interview others involved in the process in order to become more familiar with the study abroad programs at Great State University. In addition to the above interviews, I interviewed one of the two faculty members who led a short-term study abroad trip to China for the College of Business at Great State University. Two of the students I interviewed participated in the same trip. I also interviewed the faculty member who directs the College of Business international programs as several students seek her advice before deciding to study abroad. Finally, I interviewed the coordinator of the National Student Exchange program because one of the students I interviewed had participated in the program.

Data-Collection Methods

My primary source of data was either in-person or phone interviews with the groups discussed above (see Interview Questions in Appendix E). I sent emails to university staff members, current students, and employers and letters to graduates, asking for their participation in the study (see Appendices A-D). Either method of request allowed the participants to ignore the request if they did not wish to participate.

I completed all interviews between June 2012 and October 2012. I conducted all of the interviews at a location of the participant's choosing. I conducted all interviews face-to-face except for those participants that were located more than two hours away from Great State University. I interviewed one employer and three graduates via the telephone. In the case of phone interviews, I emailed the consent form (see Appendix F) to the participant in advance of the interview. For all others, I reviewed it with them at the time of the interview. I asked them follow-up questions before we began the interview to confirm their understanding of the study. I recorded the in-person interviews with a digital recorder and used OrkAudio to record all phone

interviews. I sent follow-up emails to participants to clarify the data gathered. In addition, I asked each interviewee if they would like to read the transcript of the interview for accuracy. All of them declined. Each interview varied in length, with the average being approximately 25 minutes.

I transcribed all of the interviews and added observer comments to the transcribed documents after transcription. I added notes to myself in between interviews in order to think about the data I had gathered thus far and made notes about questions to ask the next participant. I also compared and contrasted the data between participant interviews in order to begin to develop themes emerging from the data.

After all interviews were completed, I coded the data line by line within each category of participants and across each question. I summarized the codes by question using a matrix with the participants down the side and the codes across the top. I marked a box for each occurrence of the code in order to develop themes from the data. In addition to the transcribed interviews, I read the materials published by the international education office on their website for studying abroad to identify any inconsistencies in the data.

Ethical Considerations

I used a pseudonym for the University, as well as for all participants, in order to mitigate the risks to the participants. If the University was to be identified, it would be possible to identify the head of the accounting department (one of the faculty advisors), and the director of international business for the College of Business. Thus, I did not refer to these individuals with their specific role, but instead only in terms of their broad role of career services or faculty member. I also explained the purpose of the study to each participant and had them sign a confidentiality agreement (see Appendix F) approved by the Institutional Review Board of both

Great State University and the University of St. Thomas. For phone interviews, I emailed each a copy of the agreement in advance of the interview and had them email it back to me with their agreement. I asked participants questions about the study prior to their signing the document to ensure their understanding. In addition, I informed participants that they may decide not to participate at any time, and I would destroy their data and not use it in the study.

All recordings, transcriptions, notes, and any other data were stored on a flash drive that is locked in a filing cabinet. I used pseudonyms for all participants to protect their identity. I will retain the materials for one year after my dissertation is published, and then I will destroy it. Any papers published from the data in this study will not refer to the name of any staff members and they will be referred to only by their departmental area.

Validation

The use of multiple data sources allowed me to triangulate the data and determine whether the sources corroborated each other. For example, I compared published information about study abroad programs to the data gathered from participants. I did not find any discrepancies between published information and participant responses. In addition, I asked similar questions to each category of participants and compared the results. I did not note any differences across participant perspectives either, other than those noted in my findings. Secondly, I asked participants follow-up questions after coding their interviews to ensure that I interpreted what I had written correctly. Finally, I reviewed other studies, both qualitative and quantitative, on study abroad programs that discuss how they influence employment decisions.

Summary

I used a qualitative case study research design in order to obtain a more in-depth understanding of the interaction that takes place between accounting students who have studied

abroad with university personnel and accounting employers in order to determine how the study abroad experience prepares them to work in a global economy. Using a phenomenological approach, I considered the perceptions of all parties connected to the student during the process of deciding to study abroad and interviewing for jobs, in order to gain insight into the whole picture. All of the interviews took place with accounting students, university personnel, and employers who recruit accounting candidates at Great State University.

I designed the interview questions using Goffman's dramaturgy and Blumer's symbolic interactionism. These questions were designed to gain insight into the skills students felt they gained from their experience, the employment-related considerations that students had before and after their study abroad experience, and what employers who hire accounting graduates felt about a study abroad experience and the extent it factored into hiring decisions. I conducted 34 in-person or phone interviews with accounting students, graduates of the accounting program, accounting faculty advisors, international education coordinators, career services personnel, and employers who recruit students for internship and full-time accounting positions from the accounting program at Great State University. I used pseudonyms for the participants and the university in order to protect the identity of those I interviewed. By getting perspectives from so many different groups of people, I was able to triangulate the data across participants to ensure I had accurate data.

I transcribed and coded each interview in order to develop themes that I used to summarize the findings from the interviews. I discuss each of these themes in Chapter 4. I analyze the themes in Chapter 5 using Goffman's dramaturgy, Blumer's symbolic interactionism, Mezirow's transformational learning, and transformational leadership theory.

CHAPTER 4

DATA FINDINGS

The purpose of this study was to understand the study abroad experience from multiple perspectives, as it relates to employment, in order to gain insight into how the study abroad experience prepares accounting students to work in a global economy. This chapter presents the key findings obtained from 24 interviews with accounting students, accounting program graduates, career counselors, international education coordinators, and academic advisors at Great State University. In addition, it includes findings from 10 employers who recruit accounting students and graduates of the University.

Three themes arose from the data: *soft skills in hiring decisions*, *studying abroad and development of skills*, and *employment a non-factor*. The theme of *soft skills in hiring decisions* summarizes the findings connected to two of my research questions. The first research question related to the skills employers are looking for in accounting candidates they hire and which of those skills accounting students perceive they gain from their study abroad experience. Although I asked students about all of the skills they felt they developed from their study abroad experience, I included only those findings from students related to what employers said they were looking for in candidates they hire. These were the relevant findings considering my overarching research question to explore the connection between studying abroad and preparation for employment. Since employers control whom they hire, as well as who is qualified to work for them, I include my findings from employers first within each subtheme and student findings follow. Combining the findings of employers and students together also aided the comparison of perceptions between students and employers. Findings from students and employers about the job interview also address the second research question about how students

present their study abroad experience in interviews. Considering that a discussion of job-related skills is integral to the job interview, I present the findings from both research questions together.

Studying abroad and development of skills summarizes findings related to my research question regarding employer perceptions of how the study abroad experience prepares accounting students to work. The theme *employment a non-factor* includes findings associated to my last research question about how those that advise accounting students portray the way in which a study abroad experience will influence their careers.

Two sub-themes emerged within the theme of the *soft skills in hiring decisions* theme. These themes related to the specific skills employers considered in their hiring decisions, such as *communication skills*, and *other soft skills*. Within the theme of *studying abroad and development of skills*, sub-themes emerged related to how employers considered the study abroad experience in their hiring decisions and their perceptions of studying abroad. Employers felt studying abroad was a good experience for students but expected them to *demonstrate skills* to be hired, and employers and students held *perceptions of international business* and *perceptions of locations*. Finally, within the theme of *employment a non-factor*, sub-themes of *factors considered* and *good experience for students* arose. Figure 1 on the following page provides an overview of the connection between my research questions and the themes and subthemes that emerged from the findings.

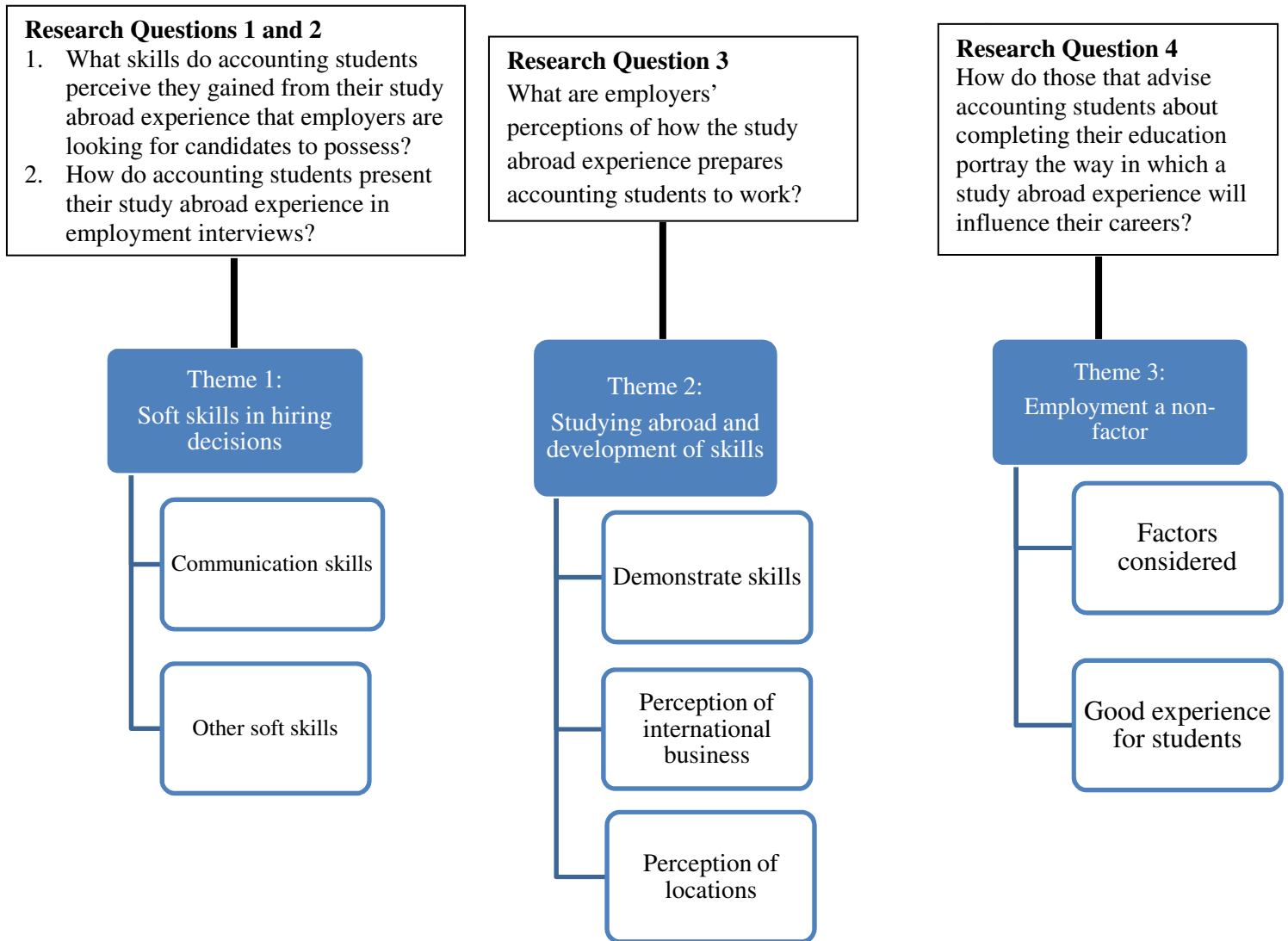


Figure 1. Overview of the Research Questions and the Connection to the Themes and Sub-themes in the Research Findings

I discuss each of these themes and sub-themes below with details from the interviews that support and explain them. I set out to document a broad range of perspectives to provide an in-depth understanding of how the study abroad experience intersects with accounting students working in a global economy. I include quotations from the interviews in order to allow the participants to tell the story and to give the reader a taste of the complexity of the topic. In addition to interviews, I gathered data from the international education website at Great State University and have included this along with participant data to corroborate the participants' statements.

Soft Skills in Hiring Decisions

All of the employers described soft skills as the primary skills that they look for candidates to demonstrate in a job interview. Communication skills, leadership skills, confidence, problem solving, and time management skills were the most common soft skills that employers described. Likewise, students described communication skills and understanding others' perspectives, problem solving skills, and independence or self-confidence as the most common skills that they felt they developed from their study abroad experience. However, nine out of 10 employers indicated that they would not hire a candidate who had studied abroad over someone who had not. Instead, it came down to how well they demonstrated the soft skills during an interview. The following section reports the findings from employers about the importance of soft skills in hiring decisions, the skills that employers valued the most and whether students felt they gained these skills from their study abroad experience, and how employers factored in the study abroad experience in their hiring decisions. In addition, some employers and students perceived a relevance of the study abroad experience only in terms of

having an international business component. Finally, employer perceptions of study abroad locations had an impact on some hiring decisions.

Six of the 10 employers stated that soft skills were more important than technical skills. Jill shared an assumption associated with public accounting positions when she stated, “in public accounting I think everyone thinks it is so technical.” Although she agreed there was a technical aspect to the job, she believed, “[you’ll] be able to figure that out through someone’s GPA for the most part whether they understand the technical component.” However, she went on to express the importance of being able to interact with clients indicating, “so much is...interpersonal relationships with clients. Building your client base, sustaining your client base, is a huge part of the public accounting industry.” Tricia also offered that grade point average (GPA) was an indicator of technical skills as she stressed the importance of the interpersonal skills. “It’s very easy for us to screen based on grades, what their technical competency will be, but they [need] to be client-ready, able to interact face-to-face with a lot of people.” Likewise, Matt specified the importance of soft skills over technical skills by saying, “besides the obvious technical savvy you’ve got to be able to talk a good game and not be afraid to meet people and shake hands.”

Ashley wanted someone who had a strong work ethic over someone with particular technical knowledge. “At the end of the day I’d rather have a good person...that’s going to try really hard and work really hard versus have a specific knowledge in something.” She too reinforced the idea that soft skills, like communication, are more important than technical skills stating “I think what people don’t necessarily realize is that it’s more of a job that requires people skills, sometimes over accounting skills, because it’s really talking to the clients.” Other employers added that they could teach technical skills but not soft skills; therefore, they only

hired candidates who already possessed the soft skills. Lynn verified this saying, “We can teach technical stuff, we can teach a lot of the computer skills, but we can’t teach them how to have relationships and make relationships outside of these four walls.” Tony connected a candidate’s GPA to their ability to learn and expressed his philosophy of hiring this way:

I like the Southwest Airlines philosophy of hiring, we hire for their personality and for their fit in our organization and then we train the technical skills. We’re hiring kids out of college. You can’t teach public accounting in school. So we’re going to train them anyway. The grades are going to tell me if they can learn. Then I’m looking for, are they a fit. (Tony)

Given that employers used GPA as an indicator of technical ability, seven of the 10 employers required that a candidate have a 3.0 GPA (4.0 scale) in order for them to be considered for an interview. The remaining employers did not have a strict minimum GPA, but they had preferences for where they wanted candidates to be in terms of GPA. Finally, although most had a minimum GPA, they did not assume that a very high GPA indicated students had developed the soft skills they were looking for. Craig disclosed, “I’ve had some very high GPA people who just did not work at all.” Ashley indicated although GPA is the first step, she is looking for “what above and beyond your grades are you involved in.” Katie expressed the importance of this in her firm by saying, “I mean I think our worst nightmare is the 4.0 with no experience, no volunteer, no nothing.” Tricia, who is with the same firm as Katie, compared someone with high intelligence, “who thinks it has always been easy for them,” to someone who has had to work hard, “or are they a North Dakota farm kid who has had to put in long hours on his family’s farm while also going to school,” stating she preferred the candidate with a strong work ethic.

As discussed above, employers looked for soft skills over technical skills when making hiring decisions. They considered a student's GPA as an indicator of technical skills, and expected candidates to demonstrate their soft skills during an interview. Specifically, the most frequently stated soft skills sought by employers were *communication skills, time management skills, leadership skills, confidence, and problem solving skills*. One of my research questions was what skills accounting students perceive they gained from their study abroad experience that employers want candidates to possess. I discuss each of these sub-themes below and include discussion about each of these skills that students felt they developed from their study abroad experience.

Communication Skills

Most employers who stressed the soft skills over the technical skills used an example of how communication and interpersonal skills are an important part of an accountant's job. Nine of the 10 employers indicated this was an important skill for new hires to have. All employers used at least some behavioral questions in a job interview, indicating they are looking for students to demonstrate these skills through experiences that they describe. Ed posited a situation in which a candidate could demonstrate communication skills:

Say you're at Best Buy, let's say and you've sort of moved up the ranks at Best Buy and you're more of a supervisor, manager. You know, that demonstrates that you can interact with people is what it does. It demonstrates that you can get people to communicate with you. (Ed)

Other employers discussed the importance of communication skills in the accounting field, whether it was public or private accounting. Ashley asserted, "I need to be comfortable that the people I'm sending out on accounts and audits can actually hold a conversation." Where Ashley

discussed the necessity in terms of holding a conversation with clients, Tricia suggested it was also an important part of working with their co-workers on an engagement team. “I think sometimes [students] don’t realize how much of accounting is actually having those people skills...they are constantly in an engagement room [with their co-workers], so how well they interact with their teammates [is important] because they are always working together.” Jill expressed the importance of communication in general terms of working with people, “I think so much of public accounting is dealing with different types of individuals, different types of personalities.”

Brad, who does not work in public accounting, also suggested he was looking for students possessing experience working with people because “Accounting is not entirely sitting at your desk typing on the keyboard or adding up numbers, there is a lot of interaction with other people.” He suggested that students could gain this experience by making an effort to “do more than just the regular studies.” He suggested students should try “to get involved in business-related activities,” or “just something that would maybe indicate that they are able to interact very well with people.”

Jill suggested work experience could help develop the communication skills she was looking for, “part time jobs, having customer service and customer orientation to that part time job, whether it’s a teller or at a bank or even a hostess or a server.” She felt these types of positions gave students experience “working with people, engaging with people” that meant they needed to utilize communication skills to be successful. She also tied in the study abroad experience as a way to obtain the people skills that she looks for in candidates:

I think the study abroad piece of it too is so important because it allows students to really step out of their comfort zone and recognize that people are people and find ways to

connect with people that you think are so different from you, that there are always commonalities. (Jill)

She felt this was very important in the accounting profession because connecting with people was an important part of developing a client base. In addition, she suggested that being aware of differences was also an important aspect of connecting with clients:

That's what you want to do with your client base. If you're coming up on a new prospect, you want to find that connection, what is their sweet spot, how can the two of you relate. And, I think being able to have a study abroad experience helps students be able to develop those skills to find those commonalities and also be aware of and recognize differences. (Jill)

Similar to what Jill described, 10 out of the 14 students interviewed about their study abroad experience talked about developing communication skills, working with others and developing friendships with strangers, and/or understanding different perspectives as skills that they developed while participating in the experience. Kelsey, a student who studied in Greece and India, described how she became "open to meeting new people" because of the differences she encountered, "this is literally people who have completely different beliefs and it's learning to adapt to the fact that I believe this and you believe that and that's okay." She explained how she felt that some people who had not been abroad and experienced diversity "are just not even conscious that those differences exist."

Dan specifically related how he was able to transition into an internship position because of his exposure to other students in his study abroad program who had backgrounds different from his own. Dan indicated the company he interned with was "all about teamwork" and "working with people that have different interests than you," something he felt comfortable with

from his time abroad. Victor expressed similar thoughts about what he gained from his experience. Specific soft skills he felt he gained were “a lot of interpersonal stuff, working with others, how to work with people with different backgrounds than you.” Likewise, Mason reflected that one of his favorite parts of his trip was “just talking with other students there, seeing their perception of things, how they think about things.” He articulated this eye-opening experience by saying how it was “a completely different world over there.” Brittany, who went on the same trip as Mason, talked about her memorable experiences in terms of the people she met:

Just the experience of getting to interact with other students our age and just like how our lives are so similar yet so different, and then just all of the connections that formed with the [Great State] students and faculty. (Brittany)

Mary also described memorable aspects of her study abroad in terms of her interactions with others. She offered that her time with her “Chinese buddies...was probably the most memorable thing, just spending time with them and getting to know them” and she uses social media to remain in contact with them.

Some students described the communication aspect in terms of helping them socially. Jason identified that his most memorable experiences were “just meeting people” because he did not know anyone on the trip. “I met complete strangers and I met the coolest people in the world.” He put this in terms of a skill he developed by saying that it “opened me up and helped me socially.” Carl also did not know anyone on his trip and declared that he was “thrown into a host family” and although he did not know them and “it was awkward at first,” he acknowledged that they “quickly bonded” and “it was easy to get to know them.” Kelsey specified that the study abroad experience allowed her to “socialize and get to know people.” She identified one

way this helped her after she returned. “When I came back and started interviewing, and doing those types of things I was a lot more social. I loved studying abroad and so it always gave me something to talk about.”

Several sub-themes emerged from the data related to communication skills. Specifically, 64% of students described how they used their study abroad experience as *talking points* in their job interviews. In addition, employers talked about how communication skills were *integral to the interview* and they looked for candidates to show them they would be a *good fit within their organization*. I discuss each of these sub-themes below.

Talking points. Sixty-four percent of students (9 of 14) interviewed discussed ways that they used their study abroad experience as part of their conversations with employers during interviews. This section provides some insight into my research question of how accounting students present their study abroad experience in employment interviews. Lisa, a graduate of the accounting program, could not remember what kinds of questions that employers asked her about her study abroad experience in interviews, but she said, “I know that it would come up at least in conversation.” She continued by saying that it was an easy topic to talk about that people were interested in, “I always know that whenever I get to talking about studying abroad with anybody, if it is an acquaintance or an employer or co-worker or family, to me everyone is instantly interested.” She described it as “an instant click” and felt it was an important part of someone getting to know a person, “it just kind of translates into knowing more about your personality.”

Similar to Lisa, Chris described his study abroad experience as having “benefits for talking points in interviews.” Chris described how he “had a huge hassle” to “even get to go” on his trip that it became “a very big talking point in interviews” as he explained the process he went through. He continued by saying that his study abroad experience allowed him to provide

answers to interview questions and this made him “more confident giving answers” because it “wasn’t just a lot of sugar coating like some answers that you have to give.”

Kelsey claimed that employers would always ask her about her trip to Greece and she would “tell them about the economic conditions and different things.” She felt this was helpful in her interviews because “especially in the business sense that helped because...every business is kind of suffering or has felt something from the recession” and she could say “I was actually in Greece when that was happening, let me tell you, there were riots.” She suggested this was “fun stuff” that employers responded to with “Wow that really happens.” She continued that she could tell employers about it from “a Greek person’s perspective” and how “they want change in their country too, it’s not that they’re just lazy people as the media makes it seem.”

Dan described how he used his study abroad experience in “the first round of interviews” when they are “getting to know you.” He shared that employers would ask him to talk about his college experiences and that he always brought up the study abroad experience as “one of the more impactful things in college.” He indicated that when he talked about it he would describe the classes he took, “minus all of the activities we did, or the drinking stuff.” He also described how an interviewer asked him to give an overview of what was happening in Europe. He “threw out some B.S. stuff that sounded right” based on what he knew. However, he admitted he “didn’t remember anything from the classes really” and in this case, he felt the interviewer saw through his story and he did not get a second interview. Dan believed employers often asked him “in general” about his experience and he would always tell them, “I had so much fun.”

As Stacy prepared for interviews she “kept going back to the study abroad experience” because there was “just so much that I learned.” Mary shared that one Big Four firm she interviewed with did not ask her about her experience, but another one did. She explained that,

“we just talked about that forever” because the employer “thought it was really interesting that I chose China.” This employer offered her a summer internship position in the firm’s international tax practice, but she turned them down.

Two of the 10 employers indicated that if they saw a study abroad experience on a student’s resume that they would specifically bring it up in an interview. Brad, an accounting manager with a public company in the U.S., clarified his firm’s approach, “If the student had it listed on their resume, we made it one of our talking points during the interview. We’ve only heard positive feedback regarding their study abroad experience.” Tony, a partner in a CPA firm, also disclosed that he would ask about it, “I would definitely be asking them that because I’d want to see what they got out of it.” Other employers shared they would not bring it up specifically, but would expect to hear about it in some of the examples that students used to demonstrate their skills. Lisa, a graduate of the accounting program, confirmed employer statements by asserting, “I wouldn’t say that employers specifically asked about international experience or any type of studying abroad” but thought she had “answered some type of question using the study abroad experience as an answer.”

Integral to the interview. Employers also stressed the importance of communication skills in terms of them being an integral part of an interview. Six out of 10 employers believed that a sign that an interview went well was whether it felt like a conversation. Candidates could demonstrate their abilities to communicate by the way they interacted with the interviewer. Tony felt holding a conversation was important in public accounting because of the interaction with clients and teammates within the firm:

I am looking for someone who can talk, who can carry on a conversation back and forth because that's going to be critical [when they are out] at a client [location]. It also gives me a sense of their ability to communicate within the office too. (Tony)

Tony went on to describe how in terms of demonstrating skills, communication was the one that the interviewer could get the greatest sense for.

Communication skills are really important. Because you're not going to get much else out of an interview as far as demonstrating skills. But the communication skills you can get and that is so important in our business. That's a big component. (Tony)

Brad also stated the interview itself was a way to demonstrate communication skills, "we look for candidates that are conversational during an interview in order to give us a better idea of who they are and to give us an idea of their communication skills." Others also talked about the importance of having a conversation with candidates during interviews:

I think it's really important for students to view interviews, more along the terms of a dialogue and a conversation, as opposed to this experience that is supposed to be really intimidating and stressful and you have to say the right things. (Jill)

I think it's important to build that connection with the interviewer too. So, like I always tell students that you know it was a good interview when you walk out like it was a conversation. So how well they can relate to the people that they are interviewing with, ask good questions, and then it shouldn't feel like you're in front of a firing range.

(Tricia)

...relating to the interviewer is the biggest piece. Not being socially awkward and not having it be an uncomfortable discussion. A lot of our interviewers will say they never

really get to the interview questions because the whole thing is kind of small talk, conversation, just getting to know each other. (Katie)

It's not necessarily what they say, I think it's just the chemistry of the conversation rather than what they say. There are things we look for them not to say, but it is really more of just the conversation and the chemistry that we have. (Lynn)

In addition to having a conversation, eight of the 10 employers also expressed they felt one sign of a good interview was one in which the candidate communicated in-depth responses to questions asked. For example, Ashley stated "The [interviews] that I think go really well are when the individual that I'm interviewing gives examples where they are really detailed and essentially explain why this individual has really gone above and beyond." Tricia expressed similar thoughts but in terms of how a bad interview goes "it's like they didn't give me enough information, I feel like I was trying to pull it out of them." Instead, she believes "if they're actively involved in something they should have...a lot of stuff to pull from to show how actively they're involved."

Good fit within their organization. Five of the 10 employers indicated that part of what they tried to assess in the conversation with students in an interview was their potential fit with the culture of their firm. Katie described the importance of determining if a candidate was the right fit for her firm by declaring, "We are really trying to assess whether they fit in with the culture more than anything because a lot of the technical [skills] are taught on the job." She specified that the culture at her firm was one in which people have a lot of drive and she felt this most closely meshed with students who were athletes. "I think people who are driven and have that competitive edge a lot of times were probably athletes or maybe even involved in intramurals or something."

Lynn looked for “a personality fit” after considering other skills the candidate brought to the table, “so a lot of it then just comes down to who would I enjoy working with, who would the rest of my team enjoy working with as well.” Similarly, Matt stated, “we want somebody who’s personable and will fit in and interact well with everybody.” Tony expressed his feelings of how fitting into the culture of his firm connected with other qualifications a candidate had:

If I don’t feel that they’re a fit for the office, for the culture, for the people...it doesn’t matter the rest of their qualifications; I’m not going to consider them because I have done it and it has never worked. (Tony)

Employers and students described communication skills in many different ways. Not only was it a skill that employers looked for, it was a skill candidates could demonstrate during the interview in the way the candidate interacted with the interviewer. Some students who studied abroad specifically felt that their study abroad experience helped them in interviews because it gave them something to talk about with employers.

Other Soft Skills

Five of the 10 employers interviewed pointed out that besides communication, they looked for students to demonstrate that they can manage and organize their time. These employers described different types of activities that would indicate that students had this ability.

As discussed earlier, employers are interested in more than a high GPA. Jill stated:

We’re not looking for someone who is a 4.0 that’s not involved any organizations, that doesn’t hold a part-time job, that only goes to school. We want someone who has taken the opportunity to maybe have a part-time job and juggle that in addition to school, in addition to maybe a couple of organizations that they’re passionate about. (Jill)

Where Jill used a part-time job and outside activities as examples of things the student could do to demonstrate time management, three other employers used athletics as another example of how students could demonstrate that they can manage their time. Ashley put it this way:

If there is someone who is on the basketball team and had to travel every other weekend and during the week and had to miss finals and rearrange and things like that, then I kind of know well they have probably a very extreme level of figuring out how to do that.

(Ashley)

Katie also indicated that a student athlete stands out because “the college athlete had to deal with a lot of managing competing priorities and time management.” She stated that this particular activity stood out to her when talking with potential job candidates, “I think for me that athlete thing is like the number one thing that will stand out if I’m talking to someone at a career fair.” None of the employers mentioned study abroad as one of the activities that a student could participate in that would help them demonstrate time management skills. Students also did not describe time management skills as something that they gained from their experience.

Nine out of 10 employers also looked for students to demonstrate their leadership skills. Similar to what employers stated about time management skills, the level of active involvement in activities outside of coursework was an indicator of leadership skills. Being a member of an organization was not enough, as Brad explains, “I’m not so impressed with somebody if they’re a member of the Student Accounting Society if they didn’t really do anything in it other than just show up once a month.” Ashley looked for “anything” where a candidate held a leadership position. Specifically, she looked to see if students “hold any positions on any committees, or what was your role in that group, did you just come to the meetings.” This was relevant to her because “obviously being an active participant shows a lot more initiative.” Tony also disclosed

that he looked for what students had done within the organization, “have they had any leadership roles, have they taken on some responsibility, what have they done.” He stressed that it was not the organization itself that mattered, but what the student did in it, “so it’s not going to be what organizations or what activities, it’s going to be what they did in those organizations and activities that I look for.” Katie also expressed how she looked for students to have “some form of leadership on their resume.” Similar to Ashley, she felt just attending meetings in organizations was not enough to demonstrate a leadership role. “There’s nothing worse than someone who is involved in like eight different clubs, but goes to two meetings a year, something like that.” Likewise, Ed referred to it as “a quality over quantity type approach.”

Jill also felt leadership skills were very important and referenced involvement in student organizations as an example, “so when you are looking at activities that a student has participated in, I don’t want to see that they’re just involved in SAS (Student Accounting Society).” Similar to Ashley, she mentioned the roles in the organizations that would indicate leadership, “I want to see that they are taking a leadership role, that they’re on the board, that they’re heading a committee, that they’re being involved and taking on projects within that organization.” Ed articulated similar thoughts by talking about the student’s choice of organization and their level of commitment to it as an indicator of leadership. “I have been more impressed with people who have sort of targeted their membership and have meaningful roles in everything that they do.”

In addition, some employers emphasized that they were not looking for a specific type of leadership experience, just that the student could talk about how they demonstrated it. Tony declared, “I don’t care if it’s the basketball team, I don’t care if it’s the Student Accounting Society. I’m looking for more of a leadership position in general.” Similarly, Lynn stated that

she was looking for “leadership roles that they have taken on campus, in high school, in volunteer groups, whatever that may be. Just leadership skills or leadership roles of some degree.” Katie reflected, “I guess the situation isn’t as important as how they show leadership in the situation.” She felt the size of the organization did not matter either. “They don’t have to be the president of some huge organization but you know leading a team at Target or wherever they worked for the summer I think is just as good.” Tricia reinforced that the leadership experience could be anything and that it was up to the student to describe it. “How they choose to talk about it in an interview is really up to them. But, pretty much any scenario could draw out those qualities and show how they led.” She added that demonstrating “informal leadership” through classroom experiences such as “working together on a class project” could even show stronger leadership, “I think that’s even harder because you’re not necessarily put in charge of the team. So how do you work with your peers and still show that you are a leader.”

Overall, employers felt that students could demonstrate their leadership abilities through examples drawn from the activities that they participated in on campus or class activities involving teamwork. None of the employers used a study abroad experience as an example of an extracurricular activity in which a student could demonstrate leadership. In addition, students did not bring up leadership development as a specific skill they felt they developed while studying abroad. However, three students described things during their experience that put them outside their comfort zone. For example, Lisa revealed, “it did a lot to force myself out of my boundaries and try different things.” Similarly, Kelsey described how it was a “crazy, different environment.” Finally, Chris described how there was “no requirement that I have to be outgoing and meet all of these people,” but he did it anyway. Although these statements are not a direct tie to leadership, they indicate that these students may have a greater willingness to take

on increased roles of responsibility in activities on campus where they could develop leadership skills.

Six out of the 10 employers brought up confidence as a skill that they looked for candidates to possess, and three of those six specifically stated that they did not want the candidate to be cocky. Tony expressed, “they need to be confident without being cocky.” Matt stated, “What I really like to see is just that confidence, not cockiness, but a confidence that they’ll look you in the eye when you ask them a question.” Similarly, Ed shared he was “looking for somebody who’s comfortable, somebody who’s confident.” He felt that how a candidate talked in an interview could demonstrate this, “so not cocky, not arrogant, and there’s a big difference between those and that can come across just in conversation, you can pick it up.” Betty also wanted a candidate who was confident and emphasized that if a college student had confidence it was a reflection on their efforts in school, “obviously, their ability to do that better, shows that they have taken the time and the energy to get to that place.” She also revealed that it was not necessarily something that would prevent her from hiring a candidate, “but we do try, if we have a shy person, we try not to hold that against them.”

Four of the 14 students felt they gained confidence from their study abroad experience. Kelsey, a graduate of the accounting program, described how she was very shy as a child and her study abroad experience made it “easier to talk to somebody.” She expressed that her experience made her more “confident to approach somebody.” She described how in her interview with a big four CPA firm she had to talk with two partners and two managers. “That’s intimidating because these people are really smart and really powerful.” She believed that it was through her study abroad experience and “all of the interactions” that she had that “I feel like it’s made me so much more confident to be able to feel like I can relate to you and I have something you want.”

She articulated that someone should want to hire her now because she had been to “all of these places and I bring experience to your company and I have value.”

For Dan, he gained confidence through traveling and being in unfamiliar places. He also described how the confidence related to being able to do things on his own, “you’re not with mom and dad anymore to hold your hand.” He emphasized this by saying, “I mean we’re all grown up now, you can do those things, but you don’t know until you’ve tried it.” Dan linked confidence with finding his independence and that this was his “proudest accomplishment.”

Taylor also expressed that she gained “a sense of confidence” from her experience in terms of being on her own, “when you’re on your own; I’m doing everything by myself, which is like a sense of confidence that you have.” Similar to Dan, Stacy used the term independence to talk about what she gained, “it’s just being on your own and having to do everything by yourself.”

She discussed how she had a host family and friends that she had made but “there’s only so much they can do.” Chris also described the independence he gained from his experience:

I lived in East Berlin and in the East most people didn’t speak English so everything that I figured out, how the trains worked, when they came, how to ask for directions, everything I pretty much learned was independently figured out. (Chris)

Like Stacy, Chris also had a host family, but he did not ask for their help when learning to navigate through Germany on his own.

Employers shared that they wanted candidates to be confident, and some students suggested they gained confidence from their study abroad experience. Two of the 10 employers said that they felt a student could mature while studying abroad, and one employer specifically felt that a student could gain confidence from their study abroad experience. However, none of

them used a study abroad experience in examples of how students could demonstrate confidence to them.

Five of 10 employers also revealed that they were looking for candidates who could determine a course of action when presented with an unfamiliar or difficult situation. Ashley, a partner in a CPA firm, expressed she was looking for “people that I think can problem solve and are more than just good students on paper.” Similarly, Betty looked to see “if [candidates] have the right behaviors and [candidates] can evidence how [they] handle difficult situations.” Five of the 14 students also discussed ways in which they learned to problem solve while studying abroad. Stacy, a student who studied in Spain, believed she developed problems solving skills “because literally everywhere we traveled something went wrong.” She illustrated the need to figure things out by saying, “you couldn’t just sit there and wait for someone to come, you had to fix it yourself.”

Likewise, Lisa stated, “a lot of things would come up that you hadn’t planned for before you left” and she would need to determine what to do and how to “fix” it. Sarah specified that she discovered “how I could cope with difficulties not knowing the place or the people.” Carl talked about how he used his study abroad experience in an interview to demonstrate how he had overcome a problem. He taught English classes to children in Costa Rica and he used this as an example, “I would teach a game about a certain type of vocabulary, and they weren’t getting it so I would try to manipulate the game to have it cooperate with the kids.”

Similar to what I found with the other soft skills, employers did not make a direct connection between a study abroad experience and developing problem solving skills required on the job. In addition, none of the employers felt a student could develop problem-solving skills

from a study abroad experience, although students specifically described examples to me. I discuss this further in the next section.

Studying Abroad and Development of Skills

The employers I interviewed did not make a connection between the soft skills they desired candidates to possess, with the possibility that students could develop these skills from studying abroad. Specifically, there were several points that came out of the interviews in relation to a study abroad experience and how it affected employer hiring decisions, and in general, how employers made hiring decisions. In addition, some employers and students made a specific connection between the study abroad experience and international business and therefore the relevance of the experience to them. Finally, some employers perceived that what a student got out of their experience or how much benefit it would provide to their organization depended upon the location of the experience. Therefore, in the next section I discuss the sub-themes of *demonstrate skills*, *perceptions of international business*, and *perceptions of location*. This section includes findings related to my research question what are employers' perceptions of how the study abroad experience prepares students to work.

Demonstrate skills. Nine of the 10 employers indicated that a study abroad experience did not cause them to choose one candidate over another, but they felt it was a good experience for the student. Instead, employers specified that they based their hiring decision on the student's ability to demonstrate skills. For example, Matt, a partner in a small CPA firm, supposed, "from a hiring standpoint, I don't know that it impacts my decision too much but I think it is a fantastic opportunity for the student." Brad suggested that although he did not think it carried a heavy value in his hiring decisions, he thought it was a good one that "tends to round out a person." He elaborated, saying that a student who studied abroad was someone who is

“more open to other people, people that are different.” From that standpoint, he felt it was a positive experience for a student to have. Ashley also felt that it gave students a “more well-rounded perspective” but she compared it to any other extracurricular activity that a student participated in during college, “I just think it’s another one of those extracurricular activities that ultimately can give rise to potentially some additional opportunities.” Lynn thought it was a “good use of their time” and that it was the right time in their life to study abroad, but she did not think that having one or not gave a student an advantage over another.

Students confirmed the thoughts employers had about it being a good experience. Specifically, all of them talked positively about studying abroad, and eight of the 14 made strong declarations about the effect it had on them. For example, Lisa, a student who studied in England, declared, “I can say studying abroad was hands down the best thing I’ve ever done so far...both personally and academically.” She expressed its importance by saying, “If I could just walk into every school and shout at everyone and tell them to study abroad, I would.” She followed this up by asserted she did not think it mattered what field a student was going into, but “I think it matters as far as the impact it has on your personality and on your independence and your confidence for sure.” She described the impact it has on her life stating:

I don’t think students realize it at the time that they’re going through and obviously they don’t realize what they’re learning, but for me, just two short years down the road, I am picking up on things that I know I learned studying abroad that I’m using today and I’m very thankful for it. (Lisa)

Brittany talked about how it influenced her life. “It changed my perspective of just every day little things that we take for granted and just appreciating all of those things so much more.” Likewise, Stacy disclosed, “I think it really changed me almost, it was just a life-changing

experience. It made me more independent and willing to go into new things.” Callie affirmed that “It was definitely life changing and I think it just helped me realize so much more about my life and I’m more thankful and just getting out there and doing things and being more open.” Jason shared that what he got out of his experience was that “I want to do more than just make money and go out and work. I actually want to do something with my life.”

Employers suggested that their decision to hire someone was based on the skills they demonstrated, not on the fact that they had any particular type of experience. Betty, an employer who studied abroad herself, explained it this way, “I’m looking for behaviors, I don’t really care. If you didn’t go, I wouldn’t care but can you demonstrate the same.” She does “look for it as a perk” when deciding to interview a candidate. Betty also revealed that if a student can demonstrate other behaviors, “then I look for the language and the experience. If they’ve got them, it’s icing on the cake for me.” Ashley described her hiring decision based on choosing between two equal candidates:

If I’m interviewing somebody, and person A and B have, one they were in the Student Accounting Society and Beta Alpha Psi and one studied abroad and they had answered the questions the same way, I would probably evaluate them the same. They each have some extracurricular activities so I’d stress it more on the personality of being a people person, showing me they can time manage. (Ashley)

Jill, who had studied abroad herself, agreed that students had to demonstrate the skills she was looking for in order to hire them. However, she was the only employer who took it one step further to say that she would hire the study abroad candidate over the other, all other things being equal.

We don't hire people that just do the study abroad experience but it is definitely advantageous to the students to have that experience. If I have two candidates that are of equal quality from what I can tell, fairly solid and fairly comparable, I'm probably going to select the student that has the study abroad experience because it just brings to the table a unique set of skills, a unique experience that that other student doesn't have. And I think it is a really wonderful opportunity to broaden the perspective of individuals.

(Jill)

The majority of employers did not feel that how the student talked about their study abroad experience affected the outcome of an interview. For example, Lynn, an employer from a regional CPA firm stated, "I don't know that I've ever been turned off by something that someone said about their study abroad experience." Katie affirmed, "It's great in an interview because it's something really fun and upbeat and positive to talk about." She also indicated the candidate could not say anything that would make it a negative for her in an interview. Ashley also felt that students talked about it positively, "there's always challenges, but everybody that I've ever talked to who has done these types of programs felt that they've been better off and it's been a good experience." Similarly, Matt stated, "most of them just explained it as a great experience and a chance to get away." Tony, on the other hand, declared he would be interested to see if the student got something out of the experience or not.

All right, I'll be blunt. Because if they got out of it that it was a great vacation, that's not going to impress me. So, if they talk about what they learned plus they had a great time, okay, yeah, if they're over there, go have a good time. But, if all they talk about is all the touring and all the fun things that they did, I'm like okay, so this was a nice one semester vacation for you. That won't impress me that much. (Tony)

The international education office at Great State University has had similar thoughts. When I interviewed the international education coordinators, they mentioned they were working with career services to have students think about how their study abroad experience can influence their career, and how they can talk about it to employers. Specifically, they have teamed up to hold workshops for returning students that specifically addressed employment issues, such as the skills they gained from their experience. However, when I brought up the topic with the accounting students I interviewed, none of them had heard of these workshops. In addition, although the international education site has a handbook for returning students, it contains information to help students re-adjust to their lives back in the States, but does not contain reference to job-related content. Laura, one of the international education coordinators, indicated that part of the content of the returnee program is to provide students with a list of potential skills they acquired, but she recognized that this might not be enough. She contemplated how to best help students in this regard:

If they can say why it makes them better, [just] listing it on their resume is not enough. And I think that's something that we do try to help students with. We give them this entire list of skills and say these are the soft skills: intercultural communication, problem-solving skills, conflict resolution, team building, [and] leadership. [We tell them] that these are the skills that you gain while you are abroad. So, if they're able to articulate those a little bit better, and we do try to talk to students about that, I think that benefits [them] more than just listing that I studied abroad. (Laura)

She goes on and says that they try to get students beyond just saying their experience was a lot of fun. She believes that how well a student articulates their experience depends upon how self-aware they are. She talks with students on all ranges of the spectrum.

It depends on the student and how self-aware they are. Because sometimes you get it was great, it was really fun (laughs) or I stayed with this family and I grew so much, I learned a lot about myself, so you get the gamut. (Laura)

Career services personnel have the most direct interaction with students about the study abroad experience. Many of their conversations with students are about how to place it on a resume and describe what they did. Nancy advises students to list the experience in the education section of their resume so that it is “front and center.” She also recommends that business students should list business classes that they took while abroad. Another career services employee voiced similar advice, but also suggested highlighting things they did while they were on their study abroad experience, such as work experience or an internship.

We actually have them often times write out some of the skills they gained, or the coursework that they took, or if they had an international experience that was internship based, certainly we have them do a skills-based experience, this is what I learned on the job, this is what I learned on the internship. (Jane)

In addition, career services personnel try to get students to articulate the skills that they gained from studying abroad. Some students come in with no idea what they got out of their experience, so personnel try to draw it out of them by asking them questions. Jane described it this way:

Did you live with a host family? Did you do anything while you were there? Were you involved in anything extra? Just try to get them to realize that it was more of an experience. What skills do you think that you gained while you were there? And you'll have the students who will say, I have never left [Great State]. Okay, so what was that

experience like for you, well I learned to live on my own, I learned how to budget money, that's really important stuff. (Jane)

Jane also noticed a difference in the ability of students who have served as peer advisors to other students who are considering studying abroad in describing things that they got out of their experience:

If I get a peer advisor in, and I look at their resume, they can tell me one million different things that they gained from their study abroad experience and when they go into interview they are more likely to actually speak about it and do a nice job. (Jane)

For other students who have not talked about their experience with others, Jane offers advice about how to talk about their experience in a job interview, “so if it is something that kind of shaped them as a person or helped them gain the skills, I always try to tell them make sure it is one of your talking points in interview.” She also tells students to use it as an example if an employer asks them, “tell me a time when you dealt with conflict or tell me about a time you were in a crisis situation and maybe it is that experience.” She specifically used an example of a student she worked with who was stuck in Peru on a research project and her financial aid did not come through in order to get back home. She suggested that students tell employers “how they dealt with it, the steps that they took.” She also advises students that these kinds of examples are important, but they have to make it important during an interview; “if you want it to be important, then you need to make it important.” However, of the 10 accounting students and four accounting graduates interviewed, only two of them utilized career services.

Perception of international business. Although the majority of employers did not hire candidates because of their study abroad experience, five of them did believe that it could give students skills that could help them on the job. The remaining employers did not see a direct

connection between a study abroad experience and the skills that candidates needed and felt it would only add value if a company had international business locations. For example, Tony summarized his firm's needs, "we have certain pockets within the firm that have a lot more international experience but [Great City] doesn't have a lot. So that experience isn't going to impact me here." Brad did not feel that a study abroad experience provided any "tangible work skills" unless there was an international aspect to the organization, "[if] for some reason you had a large Latin American base where we had a lot of Spanish-speaking clients, you know those kinds of things would roll right into it." Lynn shared that her firm "focused on local companies in our communities" and so for her firm, "having the international experience is not as important to us as maybe just being involved in other things on campus."

Some students also linked the value of a study abroad experience to international business. For example, Dan, a current student, believed that it was a reason for him to study abroad because "companies like [it], especially international ones because they know you have some background in it." Mary, who accepted a full-time job offer with a Big Four firm, wished she had brought up her study abroad experience in her interview with them, "hindsight being 20/20, I wish at my interview the first time that I would have just said what opportunities do you as a large accounting firm have that I could possibly utilize." Mary blamed herself because she did not talk about her study abroad experience and the employer did not ask her about it or her international business minor. She hoped she could start in an international position after she graduated.

Victor felt that the international experience he gained while studying abroad would be "valuable," even in the Great State, because "even in Western [Great State], in a small company, major international interactions [take place]." He recognized that although he learned very

specific things “about doing business in India” that he could talk about in interviews, it was “very specific and a lot of firms wouldn’t find value in them” but the “ability to work with other people, understand a different culture, and the interpersonal skills gained” would be valuable. Carl shared that one employer in an interview asked him jokingly, “well what does the Spanish accountant do?” He responded that he “didn’t really know but it’s more of a benefit for me just to have it as a background” He felt that “Spanish is increasing in the business world and it’s nice to have some sort of background in it.”

Jason disclosed that he did not know how his experience would help him with accounting, but felt that “maybe if you got into a bigger business that dealt with international companies and stuff like that where you actually had to go and travel” it would be helpful. His sense was that if one “just worked for a small firm here it really wouldn’t have much of an effect.” Stacy said that if “I was a public accountant and I would have to have clients in different countries” that she “would be more flexible with that.”

The study abroad experience was also not a topic that came up between accounting faculty and employers. Elaine, an accounting faculty member who has a significant amount of contact with employers, stated: “I virtually never have employers talk to me about it. Employers of [Great State] seem to care a lot more about internships and GPA and classes taken than they care about things like this.” She did believe that employers would be interested in it but that “it’s just that it’s just not very common in accounting and finance and so it’s not one of their top five criteria I don’t think.” She also indicated that accounting students would be more interested in studying abroad if employers talked about it with them. A recruiter from a big four accounting firm confirmed that it is not something currently on their radar “...it’s so new to us, that we are just now starting to see it really pop up on a resume. So we haven’t really incorporated it into

our interview process yet but I'm sure as we see more and more that will become more prevalent."

Some of the employers had potential international positions within their organization, but felt this would be something a candidate could move into after they had been with the company for a few years. Ed, whose company has a location in Thailand, said this of someone who studied in that particular location:

But, you know for somebody to come back, even from Thailand and taking a couple of accounting courses and whatever, they're going to get some of the culture, they're going to have an appreciation for some of the people, but the reality is they're not going to be working with many of those people to start with. That's something that comes after you've progressed, three or four years down the road, then maybe you're going to have that interaction with those people. (Ed)

Betty had similar thoughts, but also indicated the cost of placing someone in a foreign location made it necessary to make sure the person was a good fit first. Betty's company has international locations throughout the world.

We're not going to hire you and put you in Switzerland. In fact, I was just trying to place somebody in Brazil, one of my team members wanted that experience, and the incremental cost to place them there was minimum \$200,000 a year so it's not something you're going to do. That is a person that has proven themselves and has growth potential that you're grooming them for that next step. (Betty)

Betty did indicate that someone with a study abroad experience may be more likely to be this type of candidate in the future, but it is not something that will guarantee a spot. "Do we want

someone who can grow to that level? Absolutely. Language skills help you, overseas experience helps you because they've made you a more rounded person."

Perception of location. Employers who felt a study abroad experience was only relevant if there were specific international experiences also had a preference for locations that they felt were more relevant. Betty felt there were particular locations that she considered negative experiences in terms of setting a candidate apart, "I mean we've had students, Perth, [Australia], I think is one of your locations, and so it's like no, it was a vacation." Even though she finds the study abroad experience to be a benefit when deciding on candidates to interview, she went on to say about the Australia experience that, "I don't even care that you did it then." Ed expressed his feelings, "we would be much more interested in someone who spent time in Thailand, obviously, than somebody who spent time in Italy or Germany." Katie stated, "Most of the candidates we see just go where they think it is going to be fun, so we see a lot of Australia." However, this was not a negative for her. Tricia felt that a long-term study abroad experience would be more beneficial for the student, "It's that initial adjustment, so if you feel like you're on vacation, it's not quite the same as it actually hitting you that you're living there." Tricia had studied abroad herself, so she added that:

I walked away knowing that I'd had some of the best days of my life and some of the worst days of my life on that trip. Just because it was such a challenge being that far away from home and everything being unfamiliar. (Tricia)

Carrie, an international education coordinator talked about how there is a push "for business and even national security" to get students to go to "underrepresented countries" like Asia and Africa, but students at Great State were not interested in going there. Instead, Great States "biggest destinations" were the UK, Spain, and Australia. Carrie also serves on the

College of Business international business programs advisory committee where the topic of study abroad has come up in the committee's conversations. The committee is comprised of College of Business faculty and employers. She remembered a conversation at one of the meetings that involved an employer who worked for a large international company and recruited for College of Business majors, including accounting. She felt that the employer made some "harsh comments" about where a student studied abroad, such as "if I got a resume and someone studied abroad in Costa Rica I would throw that in the trash." She remembered another large international employer who told her, "Australia's just a vacation." Nevertheless, she felt that students needed to hear those types of things in order to change their minds about potential destinations. However, she did not feel it would be as effective coming from an international education coordinator who does not have any credibility in the student's field of study.

Dorothy, another international education coordinator, offered a response a student could give to people who had the perception of a study abroad experience being more vacation than a learning experience:

I heard a comment recently, from an employer who you know was why do I care if a student is studying abroad in Australia? Well, because Australia is really the western doorway to a lot of these Asian markets and students do have an opportunity to interact again with a lot of different cultures while they are there. (Dorothy)

She also indicated that the student probably did get the exposure she mentions, but may not have thought to tell that to the employer.

Two recruiters at the same firm, who did not have a negative perception of any particular location, did feel that an experience in a non-Western country would really stand out to them.

Tricia, who had studied abroad in England, felt going to any foreign country was difficult, "I

mean I feel like it's hard to go anywhere in the world because even in Wales, everything was different. Being in Britain was different.” However, she recognized going to a non-Western country would be even more difficult, “someone who goes to China or India, I can't imagine. There's nothing familiar there.” Katie, a recruiter with the same firm declared, “You know, I'd have to say that I'd be blown away if I saw a student do a semester of study abroad in India.”

Jill, suggested students should go to a non-Western country if the opportunity arose and that taking business courses abroad would allow them to get a different view of business:

And if you have the opportunity to go to China or Japan, and take advantage of that and take some business courses, take some governmental related courses. You're really going to get a unique perspective on world policies, world processes and how business is run in other parts of the world. (Jill)

The College of Business at Great State University is currently offering two and one-half week trips to India and China during the winterim and summer sessions, which have a business focus. Five of the 14 students I talked with participated in this type of experience.

Employment a Non-Factor

At Great State University, several individuals have the potential to provide advice to accounting students who are considering studying abroad. These include international education coordinators, peer advisors, and faculty academic advisors. In addition, career services personnel and faculty academic advisors provide career advice to students. The significant finding from exploring interactions accounting students had with all of these individuals, both before and after their experience, was that little discussion took place between university personnel and accounting students in relation to how the study abroad experience influences their employment opportunities. Instead, the primary focus in discussions related to studying abroad

is about course offerings of study abroad programs and transferability of these courses into their academic plans. In addition, accounting faculty advisors felt studying abroad was a good experience for the student, but also did not tie the reason for the good experience to employment. These findings relate to my research questions about how those that advise accounting students about completing their education portray the way in which a study abroad experience will influence their careers. To better understand the findings related to the lack of consideration given by students and university personnel to employment, I discuss each of the sub-themes of *factors considered* and *good experience for students* below.

Factors Considered

All three of the international education coordinators interviewed stated that it was rare to have employment-related conversations with students seeking a study abroad experience. It was neither a standard topic of their advising sessions with students, nor something that students asked about when inquiring about studying abroad. All of the international education coordinators articulated that a student has usually determined the general information for studying abroad from other sources, such as their website or peer advisors in the office. However, they try to make sure that the student has thought about the type of experience for which they are looking. Dorothy described her typical conversation with a student seeking her advice as:

I usually try to make sure that they have thought about all of the basic questions about, do they know how long they want a study, do they know where they want to study, are they looking for things in their discipline, do they have [General Electives] that they can still take abroad, do you know what kind of living situation they want to be in, do they know

if they want to be really immersed in a host university and be right in the academic setting or are they looking for something with US students and faculty. (Dorothy)

Other topics discussed with students besides coursework were cost and housing arrangements.

Carl, an accounting major who is also minoring in Spanish, revealed he was not “too fond of the idea of studying abroad” at first, because “the money issue is a big thing” and he did not feel that he would get a big benefit from going. It was only after he talked with his Spanish advisor that he realized that it “would provide a great experience as to different cultures.” Two other accounting students also specifically stated that cost was a factor in their decision to study abroad.

Students also did not consider the impact on their future employment when choosing a destination. Two of the three study abroad coordinators mentioned that students had often chosen a destination before seeing them. Carrie remembered a business student who came in to ask about a specific program and who was having trouble finding course matches that fit their degree. “He was having a hard time finding good course matches at the program he applied for because he had not looked into the course match before applying, he just picked on it based on location.” She suggested to the student that he could talk to the chairperson for his major and look into substituting some courses or that he could transfer to another program “that might have better either course match or be better for your future career.” She went on to tell the student why he might want to consider other locations, “because you know, we hear from the College of Business that they would like to see their students go to China and India and Korea. But, they're less interested in having them go to the UK and Australia.” Carrie stated that the student was not interested in considering these other locations because of language barriers “he was just basically like, I want to go where they speak English.” She described the situation as an example of how

students are disconnected from employers, “so for them I think there's a disconnect honestly between what employers like to see the students do and what students want to do.”

In this instance, when the coordinator did bring up an employment-related consideration, the student seemed to give a higher priority to other considerations, such as language. Although this was an entrepreneurial and international business major rather than an accounting major, only one accounting student I talked with considered how their experience could influence their career before they went, and she went on a National Student Exchange rather than an overseas study abroad experience. Only three of the 14 students went to a location where they were required to speak a language other than English.

Besides language and logistical considerations already mentioned, students also seemed to consider the things they could do while they were abroad, such as traveling, or participating in particular activities. Two recruiters that I spoke with from a Big Four accounting firm shared, “most of the candidates we see just go where they think it is going to be fun, so we see a lot of Australia.” I did not talk with any students who went to Australia, but several of the students I spoke with described the overall study abroad experience as fun, or described their memorable experiences in terms of participating in fun activities. Dan described his experience this way, “I know study abroad was a little work and a lot of fun, and I think that’s the way it should have been because I wanted it to be.” Jason recommended that other students should participate in a study abroad experience because “it was so much fun.” Callie indicated that a study abroad experience changed her life, but also declared, “It was just a lot of fun too.”

Good Experience for Students

Accounting faculty advisors did not have conversations with students about how a study abroad experience could influence their employment, either before or after their trip. Two of

three accounting faculty advisors stated that they talk with students about participating in a study abroad experience during general advising sessions as an opportunity they should consider.

Elaine, one of these faculty advisors, also specifically asks students why they are not interested in it if that is what the student expresses. She talks with them about how they could overcome their concerns, which is usually that it has to be planned far in advance and is an additional cost. She feels it is an opportunity for students to participate in a larger university and experience things that they would not be able to at Great State University.

I think it's a chance to do something different and fun and cool. And many of our students are not from the sort of families that think about going to Europe or going to Asia or going somewhere different. And so it's one of the benefits of going to a bigger college like this. You get to do some bigger variety of things. (Elaine)

Similarly, Connie encourages students to study abroad because it "...broadens their experience. Not only academically, but also culturally." Kelsey, a recent graduate of the accounting program stated her advisor told her "it was a really good idea" and that based on what other students had told him about their experiences, "you always get a lot out of the experience and you're going to experience things that you never would." All other students (11 of 14) reported that they either only talked to their accounting faculty advisor about course related issues or did not talk to them at all about studying abroad. For example, Carl asserted, "I didn't really talk to them a lot about it. They just said I would be a semester behind in accounting, but that was fine."

Summary

The first major theme that emerged was *soft skills in hiring decisions*. Employers considered a candidate's ability to demonstrate soft skills to be more important than a student's GPA, as long as they met a minimum level. They felt that GPA demonstrated a student's ability

to learn and that they possessed technical skills and were mainly concerned with assessing a candidate's soft skills during an interview. The sub-themes of *communication skills* and *other soft skills* emerged to summarize what most employers looked for in candidates they hire. Specifically, students felt that they also developed communication skills, confidence, and problem solving skills from their study abroad experience. In addition, students felt their study abroad experience helped them perform better in the job interview by giving them something to talk about with employers.

However, in discussing the theme of *studying abroad and development of skills*, I found that although employers felt that the study abroad experience was a good one for the student, they did not feel it was a significant factor in determining whom to hire. In addition, some felt it could be of value only if there was an international business component to their organization or the location where the student went was part of their international operations. Although some of the skills that students felt they developed while studying abroad matched what employers specified they looked for in candidates that they hire, employers did not make the connection.

The second major theme that emerged from the data was *employment a non-factor*. Based on conversations with international education coordinators and students, the sub-theme of *factors considered* arose. I found that students did not consider how the study abroad experience would benefit them in terms of employment before deciding to participate in a study abroad experience. Instead, students were motivated to study abroad because of other factors, such as learning a language or having an opportunity to see part of the world. In addition, based on conversations with accounting faculty and students, the sub-theme of *good experience for students* emerged. Accounting faculty advisors described the study abroad experience as a good

one for students, but did not discuss employment-related issues with the students in advising conversations with students. I analyze these themes in the next chapter.

CHAPTER 5

ANALYSIS

The purpose of this study was to understand the study abroad experience from multiple perspectives, as it relates to employment, in order to gain insight into how the study abroad experience prepares accounting students to work in a global economy. Specifically, I explored the interactions that accounts students who studied abroad had with university staff and prospective employers in order to explain why many consider studying abroad a valuable experience for students in higher education, yet research does not show that employers consider it a significant factor in hiring decisions. I interviewed 14 students who were completing their undergraduate degree in accounting, or had recently graduated with a degree in accounting. Of the 14, nine had interviewed for jobs, seven of the nine had a full-time job offer, and three of these seven began full-time employment and had been working in their jobs for at least six months. I interviewed accounting faculty and international education staff about their interactions with accounting student before and after their study abroad experience related to employment. In addition, I interviewed employers who hire accounting graduates about their perspective on the study abroad experience and interactions they have with candidates about it in a job interview.

I analyzed the themes *soft skills in hiring decisions*, *studying abroad and development of skills*, and *employment a non-factor* identified in Chapter four to explain how a study abroad experience helps prepare accounting students to work in a global economy. My analysis of these themes led to two major findings. First, upon analysis of *soft skills in hiring decisions and studying abroad and development of skills*, I found that there are *differences in perceptions* between students and employers. The study abroad experience helps accounting students develop some of the skills that accounting recruiters are looking for in candidates they hire, and

may also help them in a job interview. However, employers assign different meanings to the study abroad experience as it relates to their expectations in a job interview, and thus do not specifically look for candidates to have completed one. Second, after analyzing *employment a non-factor*, I found that students' *intentions to study abroad* were unrelated to their career. Students did not intend to study abroad because it would prepare them to work in their field. In this Chapter, I analyze the themes from Chapter four that led to these major findings using previous literature as well as theories of Goffman's dramaturgy, Blumer's symbolic interactionism, transformative learning, and transformative leadership. Figure 2 on the next page provides an overview of how the major findings and analysis connect to the themes and subthemes presented in the findings chapter.

Themes and Subthemes from Findings → **Major Findings in Analysis** → **Subthemes Analyzed**

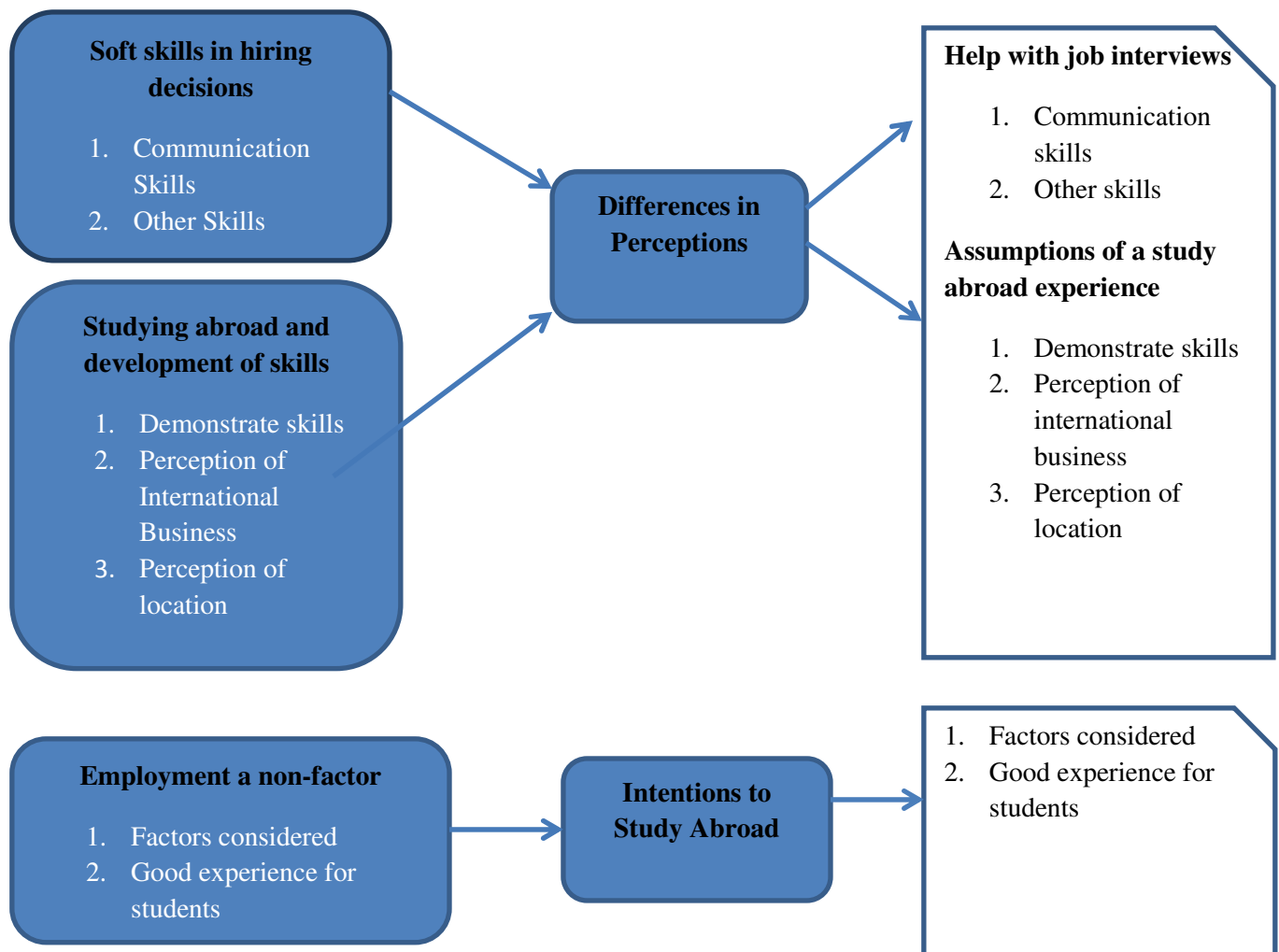


Figure 2. Overview of the Connection between the Themes and Subthemes from the Research Findings to the Major Findings in the Analysis

Differences in Perceptions

My first major finding was that while students felt that they gained a variety of soft skills during their study abroad experience, and employers primarily looked for students to demonstrate these types of skills during interviews, the study abroad experience itself was not a primary consideration in employer hiring decisions. Previous research that specifically involved employment outcomes varied in whether the study abroad experience made a difference in hiring decisions. These studies included several disciplines. My study explored employment outcomes for accounting students and their perceptions of the study abroad experience, with the perceptions of employers who hire accounting majors in order to help explain the varied results of previous research.

The themes that arose from the data to arrive at this finding were *soft skills in hiring decisions* and *studying abroad and development of skills*. Through analysis of the sub-themes related to importance of soft skills in hiring decisions using Goffman's (1959) dramaturgy, transformative learning theory, and transformative leadership theory, I explore how the study abroad experience prepared accounting students to work in a global economy by *helping with job interviews*. By analyzing the sub-themes related to perceptions of studying abroad and development of skills using Blumer's (1969) symbolic interactionism, I consider the reasons employers do not link the study abroad experience to a good interview by analyzing the *assumptions of a study abroad experience*.

Help with Job Interviews

The job interview is an interaction between a prospective employee and potential employer where both parties want to get something from the exchange. The candidate wants a job in an organization they like while the employer wants a quality employee that will be a good

fit within their organization. Using Goffman's (1959) theory of dramaturgy to explain this interaction, each side creates a script (interview questions and responses), wears a costume (business attire), and sets the stage with props (conference room, business portfolios, and paperwork). The actors in this drama, the interview, set the "front stage" where each plays their role in order to get what they want. The "backstage" for the student is the preparation to get ready for the interview. Some backstage activities include talking with other students who have interviewed with the employer, talking with career services about their resume and potential interview questions, and participating in mock interviews in their business communication courses. The employers' backstage activities include talking with faculty about student recommendations and talking with other recruiters after interviews to determine their top choices. These backstage activities help each side prepare their script for the interview.

For the student, their activities also help make sure their costume is appropriate and that they bring along props that will help impress the employer. In terms of costume, one employer summed up his thoughts on a candidate's appearance by saying, "it's a professional industry, fairly conservative, piercings, or tattoos are going to be a turn off for me." He explained that he thought about sending a particular candidate out to his clients when he considered their appearance, "if they're going out to one of my clients who's getting close to retirement, how are they going to perceive this person because they are a representation of the firm." This shows how the candidate's appearance (costume) is an integral part to setting the stage. In addition, students gain information for their "script" by talking with university personnel. I use Goffman's (1959) theory throughout the discussion below to help analyze how the skills accounting students develop from their study abroad experience could help them in job interviews with accounting recruiters. In order to explain the theme of *integral to interview*

further, I also use transformative learning theory and transformative leadership theory to explore the theme of *other soft skills*. I discuss the premises for these theories within each applicable area.

Within the theme of *soft skills in hiring decisions*, I found employers look for soft skills over technical skills when making hiring decisions. They use a student's GPA to measure the level of technical skills, and rely on the candidate's interview to measure their level of soft skills. My findings are consistent with that of Fischer (2010), who pointed out that few companies intentionally hire graduates who have studied abroad, as supported by surveys of employers that have ranked study abroad programs lower than other co-curricular activities for relevance to employment. Similarly, Kobrin (1984) found only banks consistently hired new graduates for overseas employment and Van Hoof (1999) stated recruiters did not value a study abroad experience or students that had a dual degree from another institution.

Specifically for the accounting employers I interviewed, within the theme of *soft skills in hiring decisions*, the soft skills most desired by them that students also described as skills they developed from their study abroad experience were *communications skills*, and *other soft skills* such as confidence, leadership, and problem solving skills. One of my research questions was to discover what skills accounting students perceived they got from their study abroad experience. In addition to these skills, at least 50% of students also stated they gained independence. However, I analyzed only the skills that were a match between employers and students. I also analyzed leadership skills because employers wanted candidates to have them and although students did not specifically say they developed them, further analysis indicated that students could develop at least some level of leadership skills through a study abroad experience.

Communication skills. Communication skills were especially important because 90% of employers discussed their significance to job interviews. In addition, 64% of students felt they developed communication skills from their study abroad experience. This corresponds to studies by Braskamp and Engberg (2011) and Drexler and Campbell (2011) who found students who studied abroad were better able to communicate with people of different cultures. Within communication skills, I analyze the sub-themes of *talking points*, *integral to interview*, and *good fit for their organization*.

Talking points. All of the students I talked with who had job interview experience felt that their study abroad experience was helpful because it gave them something to talk about with employers. For example, Lisa stated, “it was an easy topic to talk about that people were interested in.” Similarly, Mary described one interview she had where she talked about her study abroad experience in China with an employer for a long time because the employer felt it was interesting that she chose that location. This corresponds to previous studies (Albers-Miller et al., 1999; McMillan, 2012; and Oppen, 199) that students felt it helped them obtain a job or further their career. However, only two of the employers interviewed stated they specifically ask about a study abroad experience in an interview.

It seems to be up to the student to incorporate the study abroad experience into the interview. Trooboff et al. (2008) also indicated employers often failed to ask about a student’s study abroad experience in employment interviews and advocated for study abroad and career services personnel to coach students to bring up their experiences during the interview. Only two of the 14 accounting students I talked with utilized career services. Thus, accounting students at Great State University brought up their study abroad experience in interviews, regardless of whether they had talked with career services or not.

Nevertheless, just because a student brings up their experience in an interview and they say they developed communication skills from their study abroad experience, it does not mean that they are able to demonstrate these skills to the employer at the level the employer desires. In addition, how a student talks about their study abroad experience will also vary. Some researchers (Fischer, 2010; Gardner et al., 2009; Trooboff et al., 2008) have suggested that students might not know how to express the value of what they learned from their study abroad experience to prospective employers. Students may discuss the country they visited, but not the learning outcomes from their experience (Gardner et al., 2009; Trooboff et al., 2008). This certainly holds true in my study.

In addition, just because students felt that talking about their study abroad experience helped them gain employment, does not mean that employers perceived it positively or that it factored into their hiring decisions. Seven of the nine students who indicated talking about their study abroad experience helped them in interviews, were successful in attaining a full-time job offer. This seems to indicate that the students at least could not have talked about their experience in a negative way to employers, but warrants further analysis given the number of factors involved in hiring decisions. I discuss this further below as I analyze the hiring decisions made by employers further.

Using Goffman's (1959) dramaturgy, students may have already participated in several rehearsals through prior interviews or mock interviews as part of the business curriculum. Because of these rehearsals, they try to anticipate what should be in their script for the next act (interview). This may lead to rehearsed responses that employers interpret as not being authentic. Chris, as stated in Chapter four, articulated his thoughts about his interview experience, "I think I was more confident giving answers about anything that pertained to my

actual study abroad because it wasn't just a lot of sugar-coating like some answers that you have to give." In trying to ensure his responses were what the employer wanted to hear, Chris felt less confident giving them. He explained it by saying, "my actual study abroad experience was pretty generally concrete, and I didn't have to stretch anything so that was always easy to talk about because it was genuine." In trying to anticipate what employers wanted to hear, he felt he had to embellish things that may or may not have actually happened.

Lisa expressed this theme of authentic responses when she described her study abroad experience as "an instant click" in conversations with employers. It was an experience she enjoyed, and from which she learned a lot, making it easy for her to have a conversation about it. She felt that it gave insight into her personality. Kelsey talked about how her study abroad experiences allowed her to feel "good enough" to work for the firms where she interviewed. She described how employers should feel about her, "you should want me because look at all of the cool stuff that I've done on my own and accomplished." She said interviewing with partners and managers in accounting firms was "intimidating" but she felt now she had "value" because of the experiences she had. She felt that she had something to offer the companies with which she interviewed, giving her more confidence in interviews and allowing her to be herself. Therefore, in addition to giving students something to talk about, the study abroad experience may help students talk about something in a more authentic way that would appeal to employers.

From the employer standpoint, four of the 10 employers specifically stated that they were looking for the candidate to be honest or authentic. For example, Tricia, a recruiter from a Big Four firm, said "I think a good interview has substance and [the candidate is] able to go a deeper level on some things." She stated that other interviewers in the firm who write feedback about candidates that they did not want to hire were ones that "gave me an answer that felt really

rehearsed, not very authentic, not building that two-way street.” In other words, most of the employers looked for the interview not to feel like it was a performance, but instead that it was a chance to get to know each other. This leads to the next point of how communication is *integral to interview*.

Integral to interview. Communication is a required component of the job interview because it is how the candidate and employer interact with each other. Sixty percent of employers I interviewed believed that a sign of a good interview was that it felt like a conversation. Thus, candidates could demonstrate their communication skills simply by the way they talked to the interviewer. One employer even stated, “it’s just the chemistry of the conversation rather than what they say.”

Considering Goffman’s (1959) dramaturgy, a good actor portrays their role as if it is actually happening. They have conversations with other cast members as if they really are those cast members. Bad actors are individuals who speak their lines in a way that seems unnatural. Similarly, considering the authentic nature of student responses using their study abroad experience, they were able to have natural conversations with employers.

The study abroad experience also gave students several examples that they could draw upon and use in interviews. For example, as described previously, Kelsey talked about how she could talk about the recession from a Greek person’s perspective after studying in Greece. This could generate an interest on the part of the employer to learn more about the experience. Lisa expressed it this way, “everyone is instantly interested” when she starts talking about her study abroad experience. Katie, an employer, confirmed this when she spoke about the study abroad experience, “it’s something really fun and upbeat and positive to talk about.” Students would keep talking about their study abroad experience the more they perceive the employer is

interested, and the employer becomes more interested in what the student has to say because the student has a genuine story to tell. This is similar to how an audience pays close attention to good actors who play their part as if they are the character and in turn, actors are encouraged to go more deeply into their role as the audience pays attention and becomes involved in the storyline. This helps the interview feel like a conversation.

However, the employer would not necessarily attribute the way the candidate talked about their experiences as stemming from their study abroad experience. For example, Kelsey talked about how she became more confident “through all of the interactions” she had while studying abroad, which helped her in her job interviews, but the employer would not necessarily make the connection as to where she gained that confidence. As discussed in the findings, employers are looking for the candidate to demonstrate particular behaviors to them. As long as the candidate does that, employers are not necessarily going to analyze each one to try to determine why they were able to do it. This may help explain why employers are not looking for the study abroad experience when hiring; they have not connected it to how candidates behave.

In addition to having a conversation, eight of the 10 employers expressed they felt one sign of a good interview was when the candidate communicated in-depth responses to questions asked. Providing in-depth answers implies students can express how much they know about a given question, or in other words, how much they have learned about something. I explore the level of student learning from a study abroad experience as a way to explain how a study abroad experience could help students provide detailed responses to employer questions using Mezirow’s (2000) transformative learning theory.

Mezirow (2000) stated transformative learning was a process in which a person transforms their *frames of reference*, how a person makes meaning of their world, to make them

more “inclusive, discriminating, open, emotionally capable of change, and reflective” (p.9) to create beliefs and opinions that are more justified to guide one’s actions. Ultimately, a person who has gone through transformative learning will change their actions based on their new insight from this assessment of assumptions (Mezirow, 2000). The first step in transformative learning is a disorienting dilemma, which in this case would be the shock of being part of a different culture. A student studying abroad begins to compare the points of views of others to their own and potentially make changes in their actions because of it.

I did not try to assess students’ learning in my study, but noted differences in the level of responses of students I interviewed, which could indicate different levels of transformative learning. One key to transformative learning is that an individual changes their course of action. Kelsey, a recent accounting graduate, reflected, “I feel like over time you forget about your experiences because if I’m sitting like right now talking about it, I forget how much I learned from it.” If students do not actively reflect on their experience or take action on something they learned, they may lose what they learned. If too much time has passed and they have not done anything related to what they learned, they may also simply not recall something that they did that was relevant when asked by an employer in an interview.

For instance, Kelsey studied abroad a second time. As we were talking, Kelsey described how the second experience compared to the first. She compared the level of poverty in Greece to that of India, “your experiences change, your perspectives, and then I went to India and it was like a new level of poverty.” The depth of her responses was much greater than other students I interviewed. For example, Callie, a current student, stated, “she learned a lot about different cultures” where Kelsey said:

You come to college, you make friends, and you are meeting new people from different cultures, between [Great Neighbor State] and [Great State]. But this is literally people who have completely different beliefs and it's learning to adapt to the fact that I believe this and you believe that and that's okay. I can still sit here and talk to you about why I believe this and I can respect why you believe that and I want to hear why. (Kelsey)

She did not just say that she learned about other cultures, she gave a specific example of what that meant to her.

After his study abroad experience in Costa Rica, Carl changed some of his habits. He stated, "I did a lot of walking there, so it made me realize how close we have things. So I'll actually just walk or bike to Walgreens instead of driving there because it's really close." In this case, he is less likely to forget what he learned because he has incorporated it into his day-to-day activities. In addition, he was one of the youngest students that I interviewed, but he was able to come up with specific ways that he used his study abroad experience. He stated when an employer asked him about a time when he had to solve a problem he described an experience from his trip to Costa Rica. Specifically, he said,

I taught English classes...I would teach them a game about a certain type of vocabulary and they weren't getting it, so I would try and manipulate the game to have it cooperate with the kids. (Carl)

Interestingly, Jill, a recruiter who studied abroad, and the one who would choose a study abroad candidate over another, described how she made it a point to continue to travel abroad after her college experience. This seemed to have made it possible for her to relate to job applicants' descriptions, and she referred to the study abroad experience several times as "a beautiful thing" and that students developed a "beautiful set of skills." Because these were rich

experiences, students could talk about them in detail. If they could explain how they learned from the experience, the employer would be impressed with the depth of their explanations and their maturity.

Good fit within their organization. Employers ultimately wanted a candidate with whom they believed they and their colleagues could work, another attribute that they could assess by the way the candidate communicated in the job interview. The employer would best be able to judge this by how much a student talked during the interview. Thus, similar to the above points, their study abroad experience, through the way the student communicated in a job interview, could help the employer assess the student's fit with their organization.

Based on the above findings, it seems candidates develop communication skills from their study abroad experience, and since communication skills are an integral part to an interview, this experience can help the student interact better with the employer. Interacting better with the employer, or holding a conversation, is an important consideration for the employer in their hiring decision. How the candidate communicates with the employer helps the employer assess whether they would fit in their organization. Although some of the students indicated this type of development, not all of them did. Thus, it is likely that the extent of development varies across students, and this could explain why there is not an automatic assumption of skills developed from a study abroad experience. Ultimately, students must demonstrate their skills to employers in order to be successful in gaining employment. Some do develop these skills from studying abroad, and some do not.

Other soft skills. Although students did not specifically identify leadership as a skill they developed from their study abroad experience, nine of the 10 employers I interviewed wanted students to have these skills. Given the relative importance of leadership to the hiring decision, I

reviewed this further using transformative leadership theory. Transformational leadership includes four factors: *idealized influence* or charisma, *inspirational motivation*, *intellectual stimulation*, and *individualized consideration* (Northouse, 2010).

Leaders who have idealized influence can usually be counted on to do the right thing and followers want to be like them because they are strong role models, providing followers with a clear vision (Northouse, 2010). Inspirational motivation includes leaders who inspire their followers by using symbols or emotional appeals to achieve things beyond their own self-interest (Northouse, 2010). Leaders who possess intellectual stimulation stress the importance of creativity and innovation and support their followers to try new things and engage in problem solving (Northouse, 2010). Finally, individualized consideration describes leaders who listen to their followers and support to achieve their goals (Northouse, 2010).

It is possible that students could gain some of the underlying qualities of transformative leadership through a study abroad experience. Although it is unlikely that a student would be considered a transformational leader after studying abroad, they may be more likely to become that type of leader in their career. For example, in order to communicate a clear vision or support your followers, as two of the factors indicate, one would need to understand their followers' point of view and be able to communicate effectively. Part of the communication skills described by students included things like learning "how to work with people with different backgrounds than you" (Victor) and seeing "how [they] think about things" (Mason). Therefore, a student talking about these types of things when an employer asks them to discuss their leadership skills, may appeal to an employer. In addition, some students expressed that their study abroad experience forced them outside of their comfort zone. In order to participate

in active problem solving, as a transformative leader would, an individual would need to be willing to try new things.

Six of the 10 employers I interviewed felt confidence was an important behavior for candidates to demonstrate in an interview. This corresponds to studies completed by Braskamp and Engberg (2011) and Black and Duhon (2006) who demonstrated students gained self-confidence from studying abroad. Specifically, three of the employers referred to being confident without being cocky and a fourth employer indicated that they try not to hold a student's shyness against them, but they preferred someone who was outwardly confident. Four of the 14 students also mentioned that they gained confidence from their study abroad experience. For example, Kelsey mentioned how talking with employers can be intimidating, but studying abroad gave her the confidence to feel that an employer would want to hire her. She declared, "I bring experience to your company and I have value." Considering Goffman's (1959) dramaturgy, having confidence would allow an actor to perform better on stage. Similarly, students who developed confidence would likely feel more comfortable, and thus "perform" better in a job interview. In addition, confidence would likely make a student's responses sound more authentic as discussed above under talking points. Chris had indicated his reason for why he felt talking about his study abroad experience helped him in his job interviews was that it made him more confident and he did not need to "sugar-coat" his responses.

Assumptions of a Study Abroad Experience

According to Blumer (1969), the meaning of something is determined based on people's interactions with each other rather than being an intrinsic part to the object or intangible item itself. An individual modifies the meaning of something, such as a study abroad experience, as they participate in a particular situation and they modify their actions accordingly. In a job

interview, if the applicant and employer discuss a study abroad experience, how one of the parties determines the meaning of study abroad depends upon considering how the other party talks about it. For example, if the employer asked a student to describe their study abroad experience, the student may begin describing some of the activities they participated in while abroad. Upon hearing some of the experiences described by the student, and the lack of attention to what they learned, the employer may interpret the meaning of a study abroad experience as irrelevant to an accounting position. The employer then associates this meaning with the study abroad experience and may not feel that it helped the candidate demonstrate the soft skills they desire.

Therefore, the employer may take the action of not hiring the student and the study abroad experience becomes associated with the meaning of irrelevance from the employer's perspective. This can explain why students feel that talking about a study abroad experience was helpful in the interview, as discussed above, but employers do not feel it is valuable. The employers may be interested to hear about what the student has to say, but disregard it in their hiring decision. In the following section, I discuss some of the different meanings and assumptions that came up in my discussions with students and employers that arose within the *studying abroad and development of skills* in my findings.

Demonstrate skills. When I asked employers to provide their perception of the study abroad experience, eight of the ten employers immediate response was whether they had studied abroad themselves or not. Those that had not were at first at a loss as to how to answer the question. Then they launched into how it was a good experience for the student. For example, Matt specified:

From a hiring standpoint, I don't think it impacts my decision too much but I think it is a fantastic opportunity for the student. I personally didn't do it. My wife did while we were dating in college and she loved it, thought it was fantastic... (Matt)

Similarly, Ashley stated, "I guess I really don't have much of a perception given I didn't do that when I was in school." She continued by saying, "I think ultimately it can be an experience likely that gives you a little more well-rounded perspective. Just like any other experience outside of your normal class experience." Molly stated that she thought it was possible for candidates to get the skills she looked for from a study abroad experience, but that she "wasn't sure of the connection." Finally, Jill specified that a study abroad experience was "a unique experience that the other student doesn't have" and she would "select the student that has the study abroad experience because it just brings to the table a unique set of skills." As long as two candidates were "of equal quality," she would pick the study abroad candidate over the other. Although Jill indicated she would pick a study abroad candidate over another, it was only in a situation where she had two equal candidates. Therefore, the study abroad experience was not a significant factor in the hiring decision even for her.

Students also felt that the study abroad experience was a good one. All of the students talked about their study abroad experience positively and eight of the 14 made strong statements of the impact it had on them. For example, Lisa, an accounting graduate who studied in England, expressed the importance by saying she wanted to go to schools and "shout" to everyone that they should study abroad. Both Stacy and Callie described it as a "life-changing" experience. Even though students had powerful statements to describe what their study abroad experience meant to them, and employers felt studying abroad was a good experience for the student, nine of the 10 employers did not specifically consider a study abroad experience in their

hiring decisions. It appears that although employers perceive that studying abroad is good experience, it did not influence the meaning they placed on it in terms of making a candidate more viable for employment. There was not an assumption that a candidate who studied abroad would be a good employee. Instead, they looked for the candidate to demonstrate the skills to them and did not require particular sources for where the student may have gained them. For example, Betty, an employer from a public company, shared that she looked for particular behaviors and did not care how students developed them. Similarly, Ashley indicated she would not choose one candidate over another based on the activities they participated in. This is consistent with the findings of Fischer (2010) and Kobrin (1984) in that accounting employers did not consider a study abroad experience any more valuable than any other extracurricular activity.

Even though five of the 10 employers I interviewed believed that candidates could develop some soft skills from a study abroad experience, they still looked for candidates to demonstrate them. For example, Tricia believed that it “transforms that candidate into someone that’s willing to take risks and try something new and would maybe like all of the travel and being away from home,” however, she felt that the “athlete thing is the number one thing that will stand out” to her when talking with a candidate. Furthermore, although five of the employers stated they felt students could gain a global or well-rounded perspective from studying abroad, none of them indicated this was something they looked for in a candidate they were hiring. Therefore, from the employer perspective, it did not matter how the student had developed the skills, just that they had them.

Kobrin (1984) stated that the degree of value of an international experience was specific to an individual manager, rather than to an organization as a whole and the manager’s own

personal experience may explain the difference by individual; those who had worked abroad valued international expertise more (Kobrin, 1994; Trooboff et al., 2008). Of the 11 individuals (from 10 organizations) whom I interviewed, four of them had studied abroad themselves. However, although they believed their experience was positive and they could describe why they felt it was a good experience, only one preferred a candidate with the experience. This differs from a study completed by Trooboff et al. (2008) who found employers valued study abroad and completing an internship abroad more than any other educational experience except majoring or minoring in a foreign language, but employers still placed the highest value on the students' academic major (Oppen, 1991; Trooboff et al., 2008).

Trooboff et al. (2008) offered one explanation for the differences in opinion about the importance of study abroad; that organizations with more internationally generated revenue were more likely to value study abroad and those employers preferred study abroad in a non-English-speaking country to an English-speaking country. Of the 10 employers that I interviewed, all but two had international revenues, and four of these were large organizations with significant international revenues. Yet, even the accounting employers with significant revenues did not specifically look for a study abroad experience, and indicated they would not look to place a candidate in an international position until they had several years of work experience in the United States. I analyze this further in the section *perceptions of international business*.

Oppen (1991) stated students who graduated from higher education institutions in the UK, France, and Germany who participated in a study abroad program gained access to the interview stage when looking for employment, but the experience did not help them gain an offer of employment. However, the employers I interviewed did not indicate the study abroad experience was a specific activity that they screened for in determining who to interview. One

international employer disclosed it would be “icing on the cake” but would not be the only reason to interview a candidate.

Thus, when I interviewed employers, I was especially interested in how the study abroad experience came up in interviews. Even though employers stated that they wanted students to demonstrate soft skills in an interview, how the student talked about the experience could make a difference considering Blumer’s (1969) symbolic interactionism, in which individuals make meaning of something based on their interaction with each other. If a student talked about the study abroad experience in a way that did not appeal to the employer, they would develop a meaning of the study abroad experience that had a negative connotation for hiring decisions.

Two of the 10 employers indicated that how the student talked about the experience could be a negative for them. Specifically, they believed it would be a negative if the student talked about it like a vacation. Tony stated, “if they got out of it that it was a great vacation, that’s not going to impress me.” However, others felt they could not recall a student talking about their experience in a negative way. For example, Tricia shared, “it’s something really fun and upbeat and positive to talk about,” implying that they expect students to talk about the fun that they had.

Most employers did not say how the students talked about their study abroad experience in a negative way or that they could say anything that would turn them off from hiring them. For instance, Lynn stated, “I don’t know that I’ve ever been turned off by something that someone said about their study abroad experience.” However, many of these employers did not have a perception about how the study abroad experience would make the candidate a better employee. Therefore, nothing the candidate said would make a difference. They expected that they would describe it in the way that they did. Tricia believed it was “something really fun and upbeat and

positive to talk about,” so that was what she expected to hear from candidates. Specifically, she talked about how the candidate should talk about their experience:

I think no matter what, just how they should talk about it should be that they’re really enthusiastic about just having come back from the experience, that they rave about it, or if they haven’t gone yet that they’re excited to go. (Tricia)

Jill could identify with students because she had studied abroad herself. Thus, she could interpret the things that students said because she had been there and experienced the same types of things and she knew what she had gotten out of them. She stated it this way, “I feel like I have a very positive experience of that process going through it myself as a student.” Betty had a negative connotation of a particular location, and therefore as soon as she heard that was where a student had gone, she shut down and no longer wanted to hear about it. Specifically, she stated, “I just know that type of experience gives you something, as long as it’s successful.” She continued by explaining what an unsuccessful experience meant to her, in particular, that Perth, Australia for example, “was a vacation.” She disregarded it as being relevant for what she was looking for. It most likely would not make a difference to her how the student talked about it, because she already had made a meaning out of the experience based on the location. Ed had formed a meaning of the study abroad experience based on his company’s international experience. To him, it could only be relevant if a student had been to a similar country to where his company had operations. He began his explanation of his perception of a study abroad experience by saying, “it’s really...it’s not high, okay?” He explained further, by saying that it depended upon where they went and that he would be more interested in someone who spent time in Thailand than someone who studied in a country in Europe. He likely learned much of what he knows about the culture and way business is done in that country from trial and error.

Therefore, he may be looking for just what he wished he had known in terms of knowledge when he began working with the company's operations outside the U.S.

Perception of international business. The third sub-theme was *perception of international business*. I found that some students and employers linked the value of the study abroad experience to international business. For example, Dan, a current student who studied in Germany, believed that it was a reason for him to study abroad because international companies would be interested in hiring someone with a study abroad experience in their background. Victor felt that the international experience he gained while studying abroad would be valuable because even small companies located in the Great State would have at least some international aspects to their business. Carl stated that one employer in an interview asked him jokingly, “well what does the Spanish accountant do?” His response was that he was not sure but it was a benefit for him to have it as part of his background because the use of Spanish was increasing in the business world. Jason revealed that he did not know how his experience would help him with accounting, but felt that it could be beneficial if he worked for a large business that worked with international companies because travel may be required. He elaborated further by indicating that his experience would not be of much value if he worked for a small local accounting firm. Stacy felt that her study abroad experience would allow her to be more flexible if she were a public accountant with clients in different countries.

Similarly, some employers felt that candidates who studied abroad would not offer any particular value to their company because they did not have a need for international business knowledge. For example, Tony, an employer in public accounting, indicated that although there were particular areas within his firm that were international, it did not help him at his location. Brad did not feel that a study abroad experience provided any “tangible work skills” unless there

was an international aspect to the organization, “[if] for some reason you had a large Latin American base where we had a lot of Spanish-speaking clients, you know those kinds of things would roll right into it.” Lynn asserted that her firm “focused on local companies in our communities” and so for her firm, “having the international experience is not as important to us as maybe just being involved in other things on campus.” I also had an employer respond that they did not wish to participate in my study because it had “little or no applicability to our firm.” Another employer responded similarly. However, when I told them I was interested in learning what they considered in their hiring decisions regardless of whether they had international positions available, they agreed to participate.

Considering Blumer’s (1969) symbolic interactionism and how individuals derive meanings of things based on their interactions with other people, these assumptions about the link between the study abroad experience and international business could cause a breakdown in communication in a job interview. For example, if a student has this perception, they may choose not to talk about their experience at all if they do not perceive that the employer has any international locations or international clients. Victor, a current student, shared that there were very specific things about India that he could get out of his experience, “but that’s very specific and a lot of firms wouldn’t find any value in it.” However, when I pressed him to describe some of the things he learned about international business in India, he demonstrated an understanding of accounting employers could find valuable. For example, he recognized that in the U.S. companies tended to keep their inventory at relatively low levels, but due to the “difficulties in the transportation network” in India, it would take several hours to travel a few miles on the highway. Therefore, in India, “the Honda factory making motorcycles had 30 days of parts and raw materials in their inventory as a buffer against transportation difficulties.”

The employer reinforces the perception that they would not find anything the student did on their study abroad experience valuable by not asking about it. All of the students with whom I talked had their study abroad experience on their resume. They may assume that employers know they did it because it is on their resume, but assume the employer is uninterested in it when they do not ask about it. Alternatively, no matter what the student said about their experience, the employer may only feel it adds value if they recognize that they have a need for that particular experience in their organization.

For example, I found that employers did make a connection between other activities or experiences and the development of soft skills. Three of the 10 employers believed that a student athlete had the ability to manage their time because of participating in the sport. Tricia, a recruiter, stated “the college athlete had to deal with a lot of managing competing priorities and time management.” Ashley had similar thoughts:

If there is someone who is on the basketball team and had to travel every other weekend and during the week and had to miss finals and rearrange and things like that, then I kind of know, well they have probably a very extreme level of figuring out how to do that.

(Ashley)

In addition to athletics, employers used other activities as signs of a particular skill. For example, that a student who worked on a farm had a strong work ethic. Tricia indicated she used activities to “assess how hard they work at things” and provided two scenarios that showed a different level of work ethic:

Are they someone who is a 4.0 and thinks it has always been easy for them or are they a North Dakota farm kid who has had to put in long hours on his family’s farm while also going to school. (Tricia)

Ed disclosed that he looked for “evidence of being a hard worker” and summarized it by saying, “give me the good old farm boy.” Employers used the level of involvement in activities as a sign of leadership and initiative. Ashley described looking for candidates to hold leadership positions because it was a sign of ambition, “obviously being an active participant shows a lot more initiative.” She was not looking for candidates who “just come to the meetings.” These types of comments indicate that employers have developed meanings for particular activities or experiences and use them in their judgments about candidates. It seems that the study abroad experience in some cases has either a negative meaning, or a meaning of irrelevance, that causes employers to disregard it as a place for students to develop soft skills. In some ways, perhaps it does not make a difference for the student. If they have gained confidence from their study abroad experience, this will come through in their interview and will help them interview well, regardless of whether the employer recognizes it or not. It does not seem to matter that nine of the 10 employers thought that it was a good experience for the student. They recognized that it would help with the student’s development, but did not link it to something they should look for in candidates. For example, Lynn stated:

I do think that it is the appropriate time for someone to travel and experience the world. Our firm is more focused on local companies in our communities and so having the international experience is not as important to us as maybe just being involved in other things on campus. (Lynn)

Perception of location. Three of the 10 employers had a perception that a student’s choice of location made a difference for the meaning they had for the experience. Particularly, two of the 10 employers used the word “vacation” to describe an experience that for them was a negative in terms of how they felt about the candidate and their skills. For instance, Tony stated,

“If they talk about all of the touring they did, I’m like okay, so this was a nice one semester vacation for you.” Betty articulated that a negative experience for her was one in which the student went to a place such as Perth, Australia because it was a vacation rather than a meaningful experience. She continued to say what it meant for her in an interview, “I don’t even care that you did it then.” For Betty, she associated the location with a vacation, whereas Tony based his meaning from the way the candidate explained the experience.

If employers have a preconceived notion of what the experience means to them, do students need to talk about it in this particular way, or could students’ change how employers think about the experience based on what they say? According to Blumer’s (1969) symbolic interactionism, the employer determines a meaning based on their interaction with the student. So it seems there is a possibility, if the student talks about a direct link to employment related issues. In addition, some employers do not expect candidates to talk about the study abroad experience in any particular way; rather they are looking for them to be able to hold a conversation in a confident manner. Others, like Tony, are looking for them to demonstrate what they learned from the experience. Will the student know what employers expect to hear about their study abroad experience? No, they do not, and this may be the problem. If a student described their experience to an employer like Tricia, as a vacation, the candidate would not turn her off. However, if a student made that same description to Tony or Betty, they would disregard the experience and may have a negative image of the candidate after the interview. A student can be coached in how to describe a leadership situation because meanings of leadership and what employers want to hear are better known. That does not seem to be true for the study abroad experience.

Intentions to Study Abroad

My second major finding was that discussion of employment-related topics with international education coordinators, accounting faculty advisors, or career services personnel was rare and did not influence a student's intention to study abroad, choose a particular location or type of program. I analyze each of the sub-themes *factors considered* and *good experience for students* below using Blumer's (1969) symbolic interactionism.

Factors Considered

The first sub-theme, *factors considered* relates to the factors that students think about before studying abroad and thus speaks to their intent to study abroad. I felt that if employment was an important consideration for students to study abroad, they would talk about it with university personnel before their experience. In addition, if students did not initiate a conversation about studying abroad because of employment considerations, I wanted to see the extent that university personnel discussed the topic with them as they could potentially influence students to consider the ramifications.

In previous literature, Relyea et al. (2008) found students who were more willing to take risks were more likely to study abroad, as long as they perceived it would positively influence their careers. In addition, in a study of business and nonbusiness students, Toncar, Reid, and Anderson (2005) found business students felt more strongly than nonbusiness students that study abroad would positively influence their careers. Both of these studies covered a broad range of disciplines, and the Toncar et al. (2005) finding suggests that student intentions may vary based on discipline.

None of the 14 accounting students I interviewed suggested that their decision to study abroad was related to employment considerations. Some may have been indirectly, as in the case

of those who were fulfilling part of the requirement of an additional major or minor beyond accounting, but none specifically targeted studying abroad for employment reasons even though the Great State University website includes employment as a benefit of studying abroad. In addition, international education coordinators and accounting faculty indicated the topic of employment rarely, if ever, came up in conversations with students considering studying abroad. Instead, students were concerned about cost, the effect on their academic plans, traveling, and having classes available in English. Only accounting students with a Spanish major or minor had a specific intention beyond these concerns because they were interested in developing their language skills through immersion.

The previous studies surveyed all students about their intentions to study abroad, while my study involved students who had already studied abroad. This suggests that perhaps students should think about their career before deciding to study abroad. In addition, if students are not thinking about their careers when making a choice to study abroad, they may be missing the ability to participate in activities during their study abroad experience that would make it more meaningful for them from an employment perspective.

Good Experience for Students

The second sub-theme, *good experience for students* relates to what students hear from their accounting faculty advisors about studying abroad and what accounting faculty's perception is of the study abroad experience. Considering that the majority of accounting faculty have worked in accounting, I felt they might be the most likely to discuss career implications from students choices in their academic plans. Therefore, one of my research questions was how do those who advise accounting students about completing their education portray the way in which a study abroad experience will influence their careers? I felt that accounting faculty have the

ability to influence student choices through the advice they give, and thus their perception of the importance of studying abroad for a student's career would be an important consideration for my study. If accounting faculty advised students against studying abroad because it would not help their careers for example, then students would not think it important to bring up in job interviews.

Overall, accounting faculty made positive comments about the impact the experience would have on the student, but did not discuss employment-related factors with them before or after studying abroad. Specifically, the ways they felt the experience was good for the student was in terms of personal development, not employability. This reinforces that students did not consider the topic of employment in their decision to study abroad, and accounting faculty did not sway them in any way to consider it. In addition, it potentially influences students' perceptions of the experience that could influence job interviews that students will eventually have with prospective employers. I analyze each of these ideas in the following section, using Blumer's (1969) symbolic interactionism.

According to Blumer (1969), the meaning of something is determined based on people's interactions with each other rather than being an intrinsic part to the object or intangible item itself. An individual modifies the meaning of something, such as a study abroad experience, as they participate in a particular situation and they modify their actions accordingly. In a job interview, if the applicant and employer discuss a study abroad experience, how one of the parties determines the meaning of study abroad depends on how the other party talks about it. Related to the above discussion, students form a meaning for the study abroad experience based on their interactions with university personnel. When students ask accounting faculty about studying abroad, they hear that it is a good experience, something worthwhile for them to do if it

fits in their schedule. The student then takes actions to apply to study abroad, choosing a location where they can take courses that transfer into their accounting program. The student does not include career implications in their meaning of studying abroad because they do not participate in any interactions with university personnel that talk about it. Therefore, a “good experience” becomes the meaning for the student in this exchange and can only be potentially modified through future interactions with others.

Summary

Prior studies (Peppas, 2005; McMillan, 2012) found that students who studied abroad believed one of the reasons it was valuable to them was because of the impact on their careers. I found that those students that participated in job interviews felt their experience helped them in some way. Specifically, all of them suggested that they gained skills from the experience and gave them something to talk about with potential employers during interviews. Some used it as part of their answers in showing employers how they could demonstrate certain skills, such as problem solving, and for others it was a conversational tool. Study abroad allowed some students to provide honest answers to employer questions or provide detailed responses as they drew from their experience. It gave them confidence, something that employers looked for interviewees to demonstrate. Additional confidence may have come from the fact that they did not need to try to make a rich experience out of something that was not, as some students might do in order to answer in a way employers expect. Furthermore, many students had specific experiences where they had to navigate some difficulty, such as traveling from one country to the next when something unexpected would happen. This gave them a rich experience to use as an example of how they applied problem-solving skills to resolve a conflict.

However, employers make the hiring decisions, not the candidates interviewed. Thus, these studies (Peppas, 2005; McMillan, 2012) did not take into account employers' perspectives. Studies that did take into account employer perspectives (Kobrin, 1984; Van Hoof, 1999) found that employers did not consider a study abroad experience in hiring decisions, except for Trooboff et al. (2008) who found it was more valuable than any other educational experience besides the student's major. My findings were consistent with Kobrin (1984) and Van Hoof (1999) in that employers did not consider the study abroad experience any more than other academic experiences. One of the employers I interviewed stated they would hire a candidate with study abroad experience over another, but that was only if both candidates were otherwise equal. I found accounting employers were primarily concerned with a student demonstrating particular soft skills, regardless of where they may have acquired them.

Potential explanations for the lack of consideration of the experience by employers were: that it depended on how much of the organization's revenues were outside the United States (Trooboff et al., 2008); students did not know how to talk to employers in a way that would appeal to employers (Fischer, 2010; Gardner et al., 2009; Trooboff et al., 2008); and the degree of value depended upon the experience of the manager doing the hiring (Kobrin, 1984). I found that recruiters from firms with international revenues did not value the study abroad experience any more than firms that did not. One reason appeared to be the meaning that employers placed on the study abroad experience. Specifically, there was an assumption by some that a study abroad experience would only be relevant if the candidate was going to work in an international position. Thus, it was not the fact that the firm had international revenues that was important, but the specific position the candidate was interviewing for that made a difference. Accounting employers that had international revenues hired recent accounting graduates to fill entry-level

positions, not positions with any international responsibilities. The one exception was a graduate who had second language proficiency. Although employers recognized that students could gain some of the soft skills they were looking for from a study abroad experience, they used their evaluation of how the student demonstrated those skills in the interview in their decision, not the specific experience itself.

I did find that students had difficulty expressing what they gained from their experience that would be relevant for employment. Some recognized that they did develop soft skills, and used their experience as part of their examples in interviews. Others disregarded their experience because they did not gain any technical skills in accounting. Thus, there are misperceptions of the experience from the student perspective. An assumption of relevance was also present with some of the students, which meant if they were not applying for an international position with the firm, they did not bring up their experience unless the employer did. However, even when using their study abroad experience in examples, they may not have provided the depth in their response that employers expected. Some students gave very detailed responses in terms of what they got out of their experience while others had difficulty expressing it.

I interviewed employers who did study abroad and those who did not, and in only one case did the fact that the employer studied abroad make a difference in hiring decisions, at least that the employer recognized. Employers do use their judgment when interpreting what candidates have to say and each employer had their own expectation about what they would expect a candidate to say about their study abroad experience. Even two employers that had each studied abroad did not have the same expectation about what they wanted to hear the candidate say about their study abroad experience.

Finally, I found that not all students develop the same skills. This may be due in part to the fact that they do not recognize that they have developed them, or that they have developed them at varying levels. Thus, some of the inconsistency in research results could be because of the degree to which students acquire skills. In addition, most employers recognized that studying abroad was good for the student as an individual, but did not necessarily recognize that it would also make them a better employee unless they were hiring them for an international position. Some recognized it once I asked them about it. Overall, the study abroad experience can help students do a better job of interviewing. By giving students something to talk about with potential employers, they can easily discuss experiences and show enthusiasm, giving them more confidence to communicate with others. However, although this may come through as a “good interview” from the employers’ perspective, they may not attribute it to the study abroad experience. Like other academic experiences, the study abroad experience is one that helps mold students into who they are, and it is difficult to pinpoint exactly where any particular skill comes from.

CHAPTER 6

DISCUSSION, CONCLUSIONS, AND RECOMMENDATIONS

This chapter provides a summary of the research, conclusions and discussion, limitations, and implications for theory, research, and practice. The purpose of this study was to understand the study abroad experience from multiple perspectives, as it relates to employment, in order to gain insight into how it prepares accounting students to work in a global economy. Specifically, I explored the interactions that accounting students, who studied abroad, had with university staff and prospective employers in order to explain why many consider studying abroad a valuable experience for students in higher education, yet research does not show that employers consider it a significant factor in hiring decisions. I interviewed accounting students who were completing their undergraduate degree in accounting, or had recently graduated with a degree in accounting and who had completed a study abroad experience within the last three years. In addition, I interviewed accounting faculty, and international education staff about their interactions with accounting students before and after their study abroad experience related to employment. Finally, I interviewed employers who hire accounting graduates about their perspective on the study abroad experience and interactions they have with candidates about it in a job interview. I asked open-ended questions in the interviews with all participants. Although many of the questions differed based on the type of participant I interviewed, I did gain insight into the perceptions of the study abroad experience as it relates to employment from all interviewees.

Through an analysis of interview data, I found two emerging findings, *differences in perceptions* and *intentions to study abroad*. The study abroad experience itself was not a primary consideration in employer hiring decisions even though students felt that they gained a variety of soft skills during their study abroad experience, and employers primarily looked for

students to demonstrate these types of skills during interviews. From a student perspective, the study abroad experience may help accounting students interact well with the potential employer during a job interview. However, employers assign different meanings to the study abroad experience as it relates to their expectations in a job interview, and thus do not specifically look for candidates to have completed one. In addition, discussion of employment-related topics with international education coordinators, accounting faculty advisors, or career services personnel was rare and did not influence a student's intention to study abroad, choose a particular location or type of program. Accounting students' intentions to study abroad were unrelated to preparing them to work in their field.

Summary of the Research

Through this study, accounting students described the skills they felt they gained from their study abroad experience and how they talked about their experience in job interviews. In addition, accounting faculty advisors and other university personnel described how they talk about the study abroad experience with students. Finally, employers who recruit accounting students described how they felt about a study abroad experience and how it influenced their hiring decisions. Through collection and analysis of interview data, I identified themes and sub-themes explaining how the study abroad experience prepares accounting students to work in a global economy.

Using qualitative methodology and analytical theory, I found meaning within participants' responses about their perceptions of the study abroad experience. This meaning describes how accounting students can benefit from the study abroad experience in terms of their careers, and why employers do not specifically look for accounting students who have studied abroad. Goffman's (1959) dramaturgy, Blumer's (1969) symbolic interactionism, Mezirow's

(2000) transformative learning, and Northouse's (2010) transformative leadership serve as interpretive frameworks to understand participant perceptions. The *differences in perceptions* explain how accounting students feel their study abroad experience is helpful in gaining employment in terms of *helping in job interviews*, but employers do not actively recruit students who have studied abroad because of a variety of *assumptions of a study abroad experience*. Finally, students' *intentions to study abroad* do not include employment considerations.

Conclusions and Discussion

Analysis of study findings uncovered ways that the study abroad experience may help accounting students in job interviews, which provides support for why students have a positive perception of the connection of their study abroad experience with gaining employment. In addition, various assumptions and different meanings placed on the study abroad experience by employers helps explain why employers do not specifically look for a study abroad experience in the hiring process. Therefore, having study abroad experience does not automatically lead to obtaining an accounting position, but it can help students gain some of the skills they will need in their careers. Although students will not be aware of what an employer's perception is of a study abroad experience, drawing from their experience during an interview to demonstrate the skills employers are looking for, or talking about what they learned from their experience would be beneficial no matter what the employer's perception is. Finally, students could have a stronger impact on their careers if they considered the employment ramifications before studying abroad. In this section, I discuss each of these conclusions in more detail.

The *differences in perceptions* between accounting students and employers who hire accounting graduates, helps explain how a study abroad experience benefits students in terms of employment, and why employers do not necessarily associate the study abroad experience with a

candidate they want to hire. Employers who recruit accounting students primarily looked for students to demonstrate soft skills. They use a student's GPA to assess technical competence and to screen candidates for job interviews. Because the job interview is an interaction between the candidate and the employer, the most important soft skill was *communication skills*.

From the student perspective, the primary way in which students expressed how their study abroad experience helped them in interviews was by giving them *talking points* in the job interview. Most accounting students participate in several job interviews before graduating. They interview for internships as well as full-time employment upon graduation. The study abroad experience not only gave students experiences to draw upon in an interview to answer employer questions, but also to help them feel like their answers were authentic. Using Goffman's theory of dramaturgy, students develop a script to use in their job interviews based on anticipating employer questions. They did not need to rely on their script when using their study abroad experience in their responses, thus allowing them to talk about it freely (not having to stick to their lines).

From the employer perspective, they believe a good interview is one in which a candidate can have a conversation with them, making communication *integral to interview*. The study abroad experience helped students hold a conversation with employers that seemed natural and authentic. In addition, more of the student's personality is likely to come out in such a conversation, helping employers assess whether the candidate would be a *good fit within their organization*. However, the employer would not necessarily attribute the reason for the "good interview" to the study abroad experience.

Having a study abroad experience does not automatically mean the student will perform better in interviews. First, not all students indicated they developed soft skills such as

communication skills. Secondly, the level of the development likely varies across students. One explanation for the difference in development may correspond to the amount of transformative learning that took place for that student. Some students I interviewed provided detailed descriptions to support their development of skills, while others simply said what the skills were and did not elaborate. Employers look for students to express how much they know about the questions asked through their responses. The more detailed the responses, the more impressed the employer is with the level of maturity of the student. Therefore, although the student feels that their study abroad experience was worthwhile and they learned a lot, it does not mean that they have reflected or acted on their experience enough to be able to articulate what they learned.

In addition to communication skills, employers looked for candidates to have *other soft skills* such as leadership skills. Students did not specifically say that they developed leadership skills, but they may develop some of the qualities that would be important to be a transformative leader. Some students did feel that they were able to understand others' points of view better after their study abroad experience, were better at solving problems, and were more willing to take risks. These are things that could appeal to employers in job interviews, whether the employers specifically connect them to leadership or not. However, if students tie these types of things into their discussion of their leadership skills, it could help them explain their understanding of leadership.

Employers wanted candidates who showed them confidence in their interview, which was also a skill students said they developed from their study abroad experience. Having confidence would allow students to perform better in their job interviews by helping them demonstrate the behaviors desired by employers. It would help employers perceive student responses as honest ones. This is another attribute that employers would not associate with a student's study abroad

experience, which leads to *assumptions of a study abroad experience*. These assumptions explain why employers do not make the connection of a good candidate to one with a study abroad experience.

Although employers felt the study abroad experience would be good for the student, they did not associate it with helping them develop skills they wanted candidates to possess. Instead, they focused on the demonstration of the skills they wanted, as described earlier. In addition, it did not seem to make a difference if the employers had studied abroad themselves or not. Four of the employers studied abroad, but did not specifically look for the study abroad experience when hiring. Only one of the four affirmed they would choose a study abroad candidate over another, but that was only if they were choosing between two equal candidates. It also did not seem to make a difference whether the employer had international business or not, but there was an assumption of an international business connection.

A theme that arose related to assumptions by employers was the *perception of international business*, that a study abroad experience would only be valuable if the employer had a specific international business purpose in hiring them. Some employers looked for the candidate to describe their experience in a very specific way that would be important in their business. For others, it did not matter how the student talked about their experience. The same was true in regards to the *perception of location*. Some employers felt a location was only relevant if it was a meaningful location for their business, while others just expected students to have fun wherever they went. Employers seemed to place a variety of meanings on the study abroad experience, and each meaning was specific to their company or their personal experience. This helps explain the variation in previous studies about some employers indicating they valued the study abroad experience while others did not. Interestingly, employers did place specific

meanings on other activities in terms of skill development. Specifically, that a “farm boy” would have a strong work ethic and an athlete would have strong time management skills. This implies that employers could someday make a direct connection of studying abroad to being a good candidate.

Finally, considering accounting students *intentions to study abroad*, they did not think about employment ramifications in their decision to study abroad. Students were primarily concerned with other factors such as cost and fit with their academic plans. Thus, there may be additional activities or different locations that they could choose if they considered what effect they wanted the experience to have on their careers.

Limitations

I acknowledge that there were several limitations inherent within a study of this type. Since each of the experiences of the participants was unique, it is not possible to extend the findings to another group. In addition, my study was specific to one discipline. It is possible that employers of other disciplines have different meanings for the study abroad experience and consider other factors in hiring decisions. Furthermore, all of the participants were connected to the same university and the same region of the country. It is possible that perspectives would be different in other parts of the country or at other universities with different types of study abroad programs. Although this limitation was intentional in my design of the study and the case study methodology, it does limit the transferability of the findings.

Recommendations for Theory, Research, and Practice

This research explored how a study abroad experience prepares accounting students to work in a global economy. It has significant implications for students considering a study abroad experience, accounting faculty who advise accounting students about their educational career,

and employers who hire accounting graduates. I discuss my recommendations for each group in this section, along with recommendations for additional theory and research.

Theory

In this study, I identified differences in perceptions of the study abroad experience between accounting students and employers who hire them. My first recommendation is that from the employer perspective, additional research should follow to determine how students or university personnel could change employer perspectives about the connection of the study abroad experience to employment. Use of Goffman's (1959) dramaturgy and Blumer's (1969) symbolic interactionism helped to explain why there were different perceptions between students and employers. However, further use of Blumer's (1969) symbolic interactionism into how accounting faculty could change the perceptions of employers would be worthwhile for the field of accounting.

Secondly, from the student perspective, additional research should follow to determine how students could achieve a high level of transformative learning from their study abroad experience. I considered that the level of transformative learning across students might vary, which could explain the differences in how students respond to employer interview questions. Further research could determine how student learning translates into their responses in interviews. It is possible there are other factors involved besides transformative learning. For example, some students may be more mature than their peers, or have already developed soft skills through other activities. In addition, research about the types of activities or experiences the student has while studying abroad may make a difference in the depth of student learning while abroad.

Research

The single site case study methodology used was intentional in order to explore the ways that the study abroad experience prepared accounting students to work in a global economy. Focusing on one discipline and one university helped remove any factors related to the type of study abroad program or type of employer. One recommendation for future research is to replicate this study at other institutions and/or for other disciplines. This would help check the findings for other insights or applications. Since there were no other qualitative studies that included a variety of perspectives, additional studies in other settings could advance the understanding of the study abroad experience as it relates to employment. Given the national initiatives to promote the study abroad experience, understanding more about one of the possible selling points for participation is critical to increasing the number of students who choose to study abroad.

The locations that students are able to study abroad depend upon the relationships the university has with schools in other countries. Each program offers different opportunities for students in terms of courses, activities offered, and interaction with the people that reside in that location. My second recommendation for future research is to complete a study that considers all of these factors in terms of how they influence students' use of their study abroad experience in employment interviews. Findings from these studies may help student advisors provide better guidance for students and help employers find better employees.

Finally, the study abroad experience is only one extracurricular activity that students can participate in during their college career. My third recommendation for additional research is to explore student's skill development from other activities they can choose to participate in, such as an internship. Six of the employers indicated they like candidates who have had some form of

work experience, although they still looked for students to demonstrate behaviors in job interviews. However, similar to what I found with the study abroad experience, it is likely that students do obtain some of the skills that employers look for when hiring from an internship experience, even if they are not looking for a particular experience. Nevertheless, if students mostly feel they gained technical skills, or they are only developing a few of the soft skills employers require, it is important to ensure that they are participating in activities and/or taking courses that help them develop the soft skills that are also required for employment.

Furthermore, since students have many choices as to which extracurricular activities they participate in, information on how each can help them obtain employment is imperative to determine how faculty should advise students. In addition, information about specific extracurricular activities is necessary to determine which experiences should be required in the accounting curriculum.

Practice

Almost everyone that I talked to expressed how the study abroad experience was good for the student, yet few offered tangible benefits to the student's career. Given that studying abroad comes at a significant cost to the student, and that a major outcome of their college career is to obtain a job, accounting students need to consider more than it being a good time. In addition, accounting faculty should be able to say it is more than a "good experience" when students ask about it. Accounting faculty have an opportunity to make a difference in what students think about. Finally, employers are missing an opportunity to find out what students learned from their study abroad experience that can make them a better employee. Therefore, the findings from this study help inform students considering a study abroad experience, accounting faculty advisors who advise accounting students, and employers who hire accounting students.

Accounting students. This study suggests that students can get more out of their study abroad experience if they are purposeful in making decisions about their experience and think about how their choices could influence future employment outcomes. First, I recommend that students consider getting involved within the community or school they attend while abroad. Involvement in activities with local students, active participation in student organizations on campus, coursework in content related to the local economy, and other activities while abroad will increase the potential for the student's ability to develop soft skills required in the work place. If students consider these types of things before they study abroad, they could choose a location that can help them maximize their experience.

Secondly, I recommend that students keep a journal while they are abroad to document their experiences and think about what they learned. Students can facilitate transformative learning through reflection, but waiting until they return home may be too late to have the greatest level of transformative learning. It will also serve as a resource as they prepare for job interviews to help them think of meaningful experiences they can share with employers.

Finally, accounting students should seek assistance from career services on how to describe their experience on their resume and in their cover letter. In addition, specifically thinking about what the experience means in terms of employment will help students make a connection between studying abroad and job skill development. They can then in turn describe this connection in job interviews with prospective employers to help the employer understand the value of the study abroad experience.

Accounting faculty. My first recommendation for accounting faculty is that they need to talk with students before a study abroad experience about the potential implications for their career. This study provides evidence that students did not think about employment aspects until

after they returned from their experience. If they consider it beforehand, they could choose a location that has a better fit from an employment perspective, or take courses that will help them understand business within a different culture. In addition, the student could look for part-time work opportunities, activities where they interact with the local population, or other activities that allow them to develop their soft skills more fully.

Secondly, I recommend that accounting faculty ask students to think about what they gained from their experience during advising sessions, and having them reflect on how they could use it in job interviews. This is important in order to help students get the most out of their experience in terms of employment. Thirdly, I recommend that accounting faculty need to encourage students to visit career services and attend post-experience meetings offered by the international education office. Career services personnel at Great State University stated they talked with students about these types of issues, but only two of the 14 accounting students I talked with indicated they went to career services for help.

Finally, I recommend that accounting faculty talk with employers about the skills that students gain from the study abroad experience. Creating awareness among employers is imperative to changing employer's views of how the study abroad experience prepares students to work. Students do gain some of the skills that employers are looking for in the candidates they hire, but employers are not making that connection. Furthermore, gaining insight into how each employer thinks about the study abroad experience would help accounting faculty advise students about how they should approach the subject during job interviews.

Accounting employers. I recommend that employers in the accounting field consider that a study abroad experience is more than a vacation. In addition, employers could find out more about a prospective employee if they specifically ask about a student's study abroad

experience during an interview. Most of the employers that I talked with left it up to the job candidate to talk about it. In addition, employers made assumptions about how an experience such as internship or being part of an athletic team, helps students develop soft skills. They give students an opportunity to talk about these types of experiences during a job interview, but most currently do not consider a study abroad experience as an activity that could have the same impact.

Concluding Remarks

Congress has recognized the study abroad experience as an activity that is worthwhile for college students. Students on campuses around the United States are encouraged to participate in study abroad programs. Great State University heavily promotes the study abroad experience on its campus. However, only a small percentage of the accounting majors at the university participate in it. Those that advise accounting students about studying abroad may not realize the full implication of how the experience can prepare accounting students for employment. A large part of the accounting profession involves communicating with co-workers as well as clients, which was why communication skills was the most significant skill that employers looked for in candidates they hire. Many of the students I talked with indicated communication was one of the skills they developed.

However, several of the employers did not see a connection between studying abroad and how prepared candidates were to work. I found employers held assumptions about the relevance of the experience. Specifically, that the experience was only relevant if an organization had international business activities. However, students gain skills that go beyond those required for international business alone. They develop communication skills, problem solving skills, and gain confidence that are important to all accounting positions. It is vital that accounting faculty

work to promote the study abroad experience to accounting students by helping them understand how it connects to their careers.

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Appendices

Appendix A

Recruitment Script (University Staff)

I am conducting a study about how the study abroad experience prepares accounting students to work in a global economy. You were selected as a possible participant because you work with students who are considering a study abroad experience. If you do not have contact with students about study abroad experiences, you may disregard this email. Participation is completely voluntary and will in no way affect your employment at Great State University.

If you choose to participate, I will ask you to meet with me and respond to a series of questions regarding your interactions with students about what they will gain from a study abroad experience, especially as it relates to employment. I will send you the questions in advance of the interview. You may decide at any time to discontinue your participation in the study. If you decide not to participate, I will destroy any data collected and I will not use it in the study. I will record and transcribe the interview for use in my research, but your responses will remain confidential and your identity will be protected by use of a pseudonym. The interview will take no more than one hour. After the interview, I may ask you to verify or clarify your responses, or ask you a follow-up question. I will do this within three weeks of the original interview.

If you are interested in participating, please respond back to this email by _____. We will then arrange an interview time to take place between _____.

Thank you for your consideration in participating.

Appendix B

Recruitment Script (Students)

I am conducting a study about how the study abroad experience prepares accounting students to work in a global economy. You were selected as a possible participant because you are majoring in accounting and you completed a study abroad experience within the last two years. Participation is completely voluntary and will in no way affect future courses you take at Great State University. The first ten students who respond will be selected.

If you choose to participate, I will ask you to meet with me and respond to a series of questions regarding your interactions with career services, international education coordinators, academic advisors, and employers about your study abroad experience. I will send you the questions in advance of the interview. You may decide at any time to discontinue your participation in the study. If you decide not to participate, I will destroy any data collected and I will not use it in the study. I will record and transcribe the interview for use in my research, but your responses will remain confidential and your identity will be protected by use of a pseudonym. The interview will take no more than forty-five minutes, and you will receive a \$10 gift card in appreciation of taking the time to participate. After the interview, I may ask you to verify or clarify your responses, or ask you a follow-up question. I will do this within three weeks of the original interview.

If you are interested in participating, please respond back to this email by _____. We will then arrange an interview time to take place between _____.

Thank you for your consideration in participating.

Appendix C

Recruitment Letter – Graduates

Date

Graduate Name

Graduate Address

Dear _____:

I am conducting a study about how the study abroad experience prepares accounting students to work in a global economy. You were selected as a possible participant because you graduated from the Great State University in Accounting within the last year, and you completed a study abroad experience within the last three years. Participation is completely voluntary. The first ten who respond will be selected.

If you choose to participate, I will call you and ask you to respond to a series of questions regarding your interactions with career services, international education coordinators, academic advisors, and employers about your study abroad experience. I will send you the questions in advance of the interview. You may decide at any time to discontinue your participation in the study. If you decide not to participate, I will destroy any data collected and I will not use it in the study. I will record and transcribe the interview for use in my research, but your responses will remain confidential and your identity will be protected by use of a pseudonym. The interview will take no more than forty-five minutes and your participation will mean a chance to contribute to research that has not been completed previously. After the interview, I may ask you to verify or clarify your responses, or ask you a follow-up question. I will do this within three weeks of the original interview.

If you are interested in participating, please respond send me an email at pernstaj@greatstate.edu or call me at (715)836-2626. We will then arrange an interview time to take place between

_____.

Thank you for your consideration in participating.

Best Regards,

Aimee Pernsteiner, CPA
Great State University

Appendix D

Recruitment Letter – Employers

Date

Employer Name
Employer Address

Dear _____:

I am conducting a study about how the study abroad experience prepares accounting students to work in a global economy. You were selected as a possible participant because you recruit our graduates on campus. Participation is completely voluntary. The first ten who respond will be selected.

If you choose to participate, I will call you and ask you to respond to a series of questions regarding your interactions with job applicants about their study abroad experience. I will send you the questions in advance of the interview. You may decide at any time to discontinue your participation in the study. I will record and transcribe the interview for use in my research, but your responses will remain confidential and your identity will be protected by use of a pseudonym. The interview will take no more than forty-five minutes and your participation will mean a chance to contribute to research that has not been completed previously. After the interview, I may ask you to verify or clarify your responses, or ask you a follow-up question. I will do this within three weeks of the original interview. The results may assist you in your recruitment efforts.

If you are interested in participating, please respond send me an email at pernstaj@greatstate.edu or call me at (715)836-2626. We will then arrange an interview time to take place between

_____.

Thank you for your consideration in participating.

Best Regards,

Aimee Pernsteiner, CPA
Great State University

Appendix E

Interview Questions

Career Services Personnel:

1. Do you have conversations with employers about skills that they look for in students they plan to hire? If so, what types of skills are they looking for?
2. What is your perception of a study abroad experience?
3. In what ways are employers interested in study abroad experiences?
4. Do you advise students about how to describe their study abroad experience to employers? If so, what do you tell them?
5. In what ways do you think a study abroad experience can help students attain employment?

Faculty Advisors:

1. Do you encourage your advisees (or other students) to study abroad? If so, what types of things do you talk about with them?
2. What is your rationale for encouraging (or discouraging) students from studying abroad?
3. What types of things do you hear your advisees (or other students) saying about their study abroad experience?
4. Have you talked with your advisees (or other students) about how a study abroad experience could influence their employment?

International Education Coordinators:

1. What types of things do you talk with students about when they inquire about study abroad experiences?
2. What are the most common questions that students ask you about a study abroad experience? Do they ask about the effect on their future employment?
3. In what ways do you think a study abroad experience helps students attain employment?

Current Students:

1. Describe your most memorable experience from studying abroad.
2. What skills did you develop through your study abroad experience?
3. What kind of job do you hope to obtain after you graduate?
4. Do you have any other majors/minors besides accounting? If so, please list them.
5. What did your academic advisor talk to you about in terms of studying abroad?
6. Have you talked with career services about employment opportunities? If so, what did they talk to you about in terms of your study abroad experience?
7. Did you talk with an international education coordinator about studying abroad? If so, what things did they talk with you about in terms of skills attained or employment opportunities?

8. Have you interviewed for a full-time job or internship since you studied abroad? If so, how did you talk about your study abroad experience in job interviews?
9. If I were an employer and I asked you to tell me how your study abroad experience would help you be a better employee, what would you tell me?

Graduates:

1. What type of job do you have? Describe some of your responsibilities.
2. Did you major/minor in any other program besides accounting? If so, please list them.
3. How do you feel your study abroad experience influenced your current (or past) employment?
4. How did you talk about (describe) your study abroad experience in job interviews? Did employers typically ask you about it or was it something you volunteered?
5. What skills did you develop through your study abroad experience?
6. Describe your most memorable experience from studying abroad.
7. What did your academic advisor talk to you about in terms of studying abroad while you were in school?
8. Did you work with career services when looking for employment? If so, what did they talk to you about in terms of your study abroad experience?
9. Did you talk with an international education coordinator about studying abroad? If so, what things did they talk with you about in terms of skills attained or employment opportunities?

Employers:

1. What types of jobs do you recruit for at Great State University?
2. What skills do you look for in students applying for these types of positions?
3. What is your perception of a study abroad experience?
4. In what ways does a study abroad experience influence your decision to interview a candidate?
5. How do candidates talk about (describe) a study abroad experience in an interview?
6. What skills do you feel a study abroad experience can help a student gain?

Appendix F

CONSENT FORM UNIVERSITY OF ST. THOMAS

How the study abroad experience prepares accounting students to work in a global economy [IRB #]

I am conducting a study about employment outcomes and study abroad programs. I invite you to participate in this research. You were selected as a possible participant because _____ . Please read this form and ask any questions you may have before agreeing to be in the study.

This study is being conducted by: Aimee Pernsteiner, Associate Lecturer at the Great State University and doctoral candidate in the Department of Educational Leadership and Administration at the University of St. Thomas.

Background Information:

The purpose of this study is to explain this phenomenon by exploring interactions that an accounting student has with various university staff before and after their study abroad experience related to employment, as well as with employers during a job interview.

Procedures:

If you choose to participate, you will choose the location of the interview and respond to questions about your interactions with career services, international education coordinators, academic advisors, and employers about your study abroad experience. Your time commitment will be limited to forty-five minutes. You may be asked follow-up questions via email or telephone within three weeks of the interview..

Risks and Benefits of Being in the Study:

The study has minimal risks as the intent of the study is not to obtain negative information about university personnel or employers. To mitigate risks, I will use pseudonyms for participant and university names in my interview transcriptions—your participation in this study will remain anonymous.

You will not receive any direct benefits.

Compensation:

You will receive a \$10 gift card as a thank you for the time you spend participating in the study. (none for all participants except current students)

Confidentiality:

The records of this study will be kept confidential and used for educational purposes only. In any written document a pseudonym will be used to protect your identify. The types of records I will create include recordings, transcripts, personal notes, and analysis for course work. My dissertation committee may review the transcripts, notes, and analysis. I will destroy hard copies and erase all electronic information one year after I have successfully defended my dissertation. I will store transcriptions and copies of my analysis and notes on my a flash drive that will be in a locked cabinet.

Voluntary Nature of the Study:

Your participation in this study is entirely voluntary. Your decision whether or not to participate will not affect your current or future relations with the Great State University or the University of St. Thomas. If you decide to participate, you are free to withdraw at any time. Should you decide to withdraw data collected about you will not be used and will be destroyed. You are also free to skip any questions I may ask.

Contacts and Questions

My name is Aimee Pernsteiner. You may ask any questions you have now. If you have questions later, you may contact me at 555-555-5555. You may also contact the University of St. Thomas Institutional Review Board at 651-962-5341 or Great State University's Internal Review Board with any questions or concerns.

You will be given a copy of this form to keep for your records.

Statement of Consent:

I have read the above information. My questions have been answered to my satisfaction. I consent to participate in the study. I am at least 18 years of age.

Signature of Study Participant

Date

Print Name of Study Participant

Signature of Researcher

Date

Appendix G

Characteristics of Participants by Type

Accounting Employers

	Name	Position	Type of Company	International operations or Clients?	Studied Abroad?
1	Ashley	Partner	Top 25 CPA firm	Yes - limited	No
2	Betty	Accounting Manager	Private Company Global operations	Yes	Yes
3	Katie and Tricia	Recruiter	Big 4 (international CPA firm)	Yes	No
4	Molly	Recruiter	Big 4 (international CPA firm)	Yes	Yes
5	Brad	Accounting Manager	Public Company, operates in U.S.	No	No
6	Jill	Recruiter	Top 25 CPA firm	Yes - limited	Yes
7	Tony	Partner	Top 25 CPA firm	Yes - limited	No
8	Lynn	Senior Manager	Top 25 CPA firm	Yes - limited	No
9	Matt	Partner	Small CPA firm	No	No
10	Ed	Tax Manager	Public Company, global operations	Yes	No

Students

	Name	Other maj/ Minor/ cert	Participated in job interview?	Full time job offer	Type of Employer	Study Abroad Location	Study Abroad Duration	Grad
1	Sarah	Spanish 2 nd major	Yes	Yes	large private global co.	Spain	Semester	Yes
2	Lisa	Comm Cert	Yes	Yes	Big 4 then small public	England	Semester	Yes
3	Chris	IS Cert/ 16 credits of Russian	Yes	Yes	Non- accounting Public co.	Germany	8 week summer	Yes
4	Kelsey	None	Yes	Yes	Big 4	Greece, India	Semester/3 week	Yes
5	Taylor	None	Yes	Yes	Big 4	National Student Exchange, New York	Semester	No
6	Carl	Spanish minor	Yes	No	N/A	Costa Rica	Semester	No
7	Mary	Intl Business/ IS Cert	Yes	Yes	Big 4	China	3 week	No
8	Stacy	Spanish 2 nd major		No	N/A	Spain	Semester	No
9	Victor	Intl Business Cert	Yes	No - seeking	N/A	India	3 week	No
10	Mason	No	No	No	N/A	China	3 week	No
11	Dan	Finance	Yes	Yes	Large public	Germany	4 week summer	No
12	Jason	Finance	No	No	N/A	Sea cruise Latin America	4 week summer	No
13	Brittany		No	No	N/A	China	3 week	No
14	Callie		No	No	N/A	Scotland	8 weeks Summer	No
	Total		9	7				4

Other participants

	Name	Type of Participant
1	Carrie	International Education
2	Dorothy	International Education
3	Laura	International Education
4	Nancy	Career Services
5	Jane	Career Services
6	Elaine	Accounting faculty
7	Connie	Accounting faculty
8	Irene	Accounting faculty
9	Rose	IS faculty – led a study abroad trip to China
10	Emma	Marketing faculty & oversees international business programs